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Temperature Control in the Hog House

Discussed
in this issue

Vol. 70

No. 10

THE

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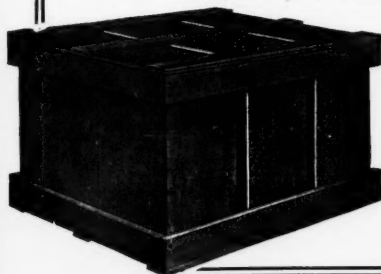
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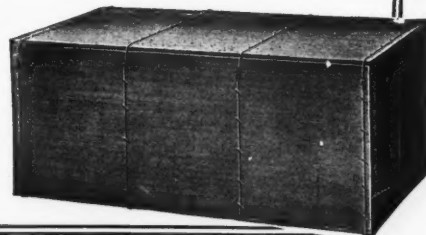
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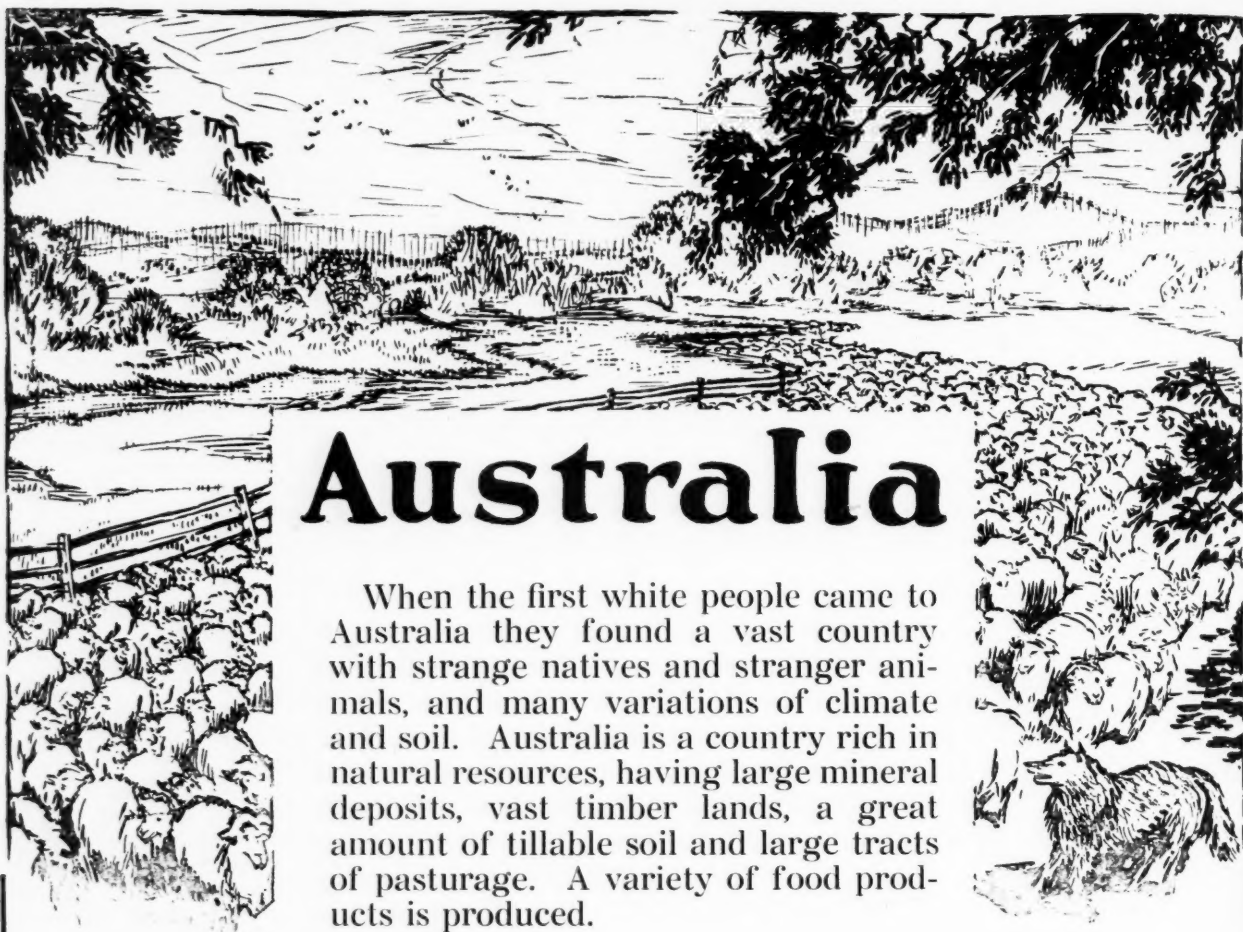
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Mistakes in Meat Smoking to be Avoided See page 28
of this issue



Australia

When the first white people came to Australia they found a vast country with strange natives and stranger animals, and many variations of climate and soil. Australia is a country rich in natural resources, having large mineral deposits, vast timber lands, a great amount of tillable soil and large tracts of pasturage. A variety of food products is produced.

Being about the same size as the United States, with a population of only six million, the country is sparsely settled and large areas are given over to sheep grazing. In the large modern cities of Melbourne, Sydney and Brisbane there are large sheep slaughtering establishments, and great numbers of sheep carcasses are shipped to Europe.

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1853

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1924

THE NATIONAL PROVISIONER

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OFFICIAL ORGAN OF THE INSTITUTE OF AMERICAN MEAT PACKERS AND THE AMERICAN MEAT PACKERS' TRADE AND SUPPLY ASSOCIATION

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No. 10.

Temperature Control in Meat Packing

More About the Losses Suffered by the Packer or Meat Man Who Does Not Watch His Temperatures or Control Them

II—Temperature Regulation in Hog Killing

In a recent issue THE NATIONAL PROVISIONER began a discussion on the subject of temperature regulation in the meat plant.

Packers, ham boilers, sausage-makers, renderers—all alike are interested in anything that will save them money, especially in these days of narrow margins.

In its first article THE NATIONAL PROVISIONER showed more than 20 processes in the meat plant which are vitally affected by temperature—and where temperature recording and control will save money every day.

Some of these processes were discussed in a general way—ham and bologna cooking, sausage and meat smoking, cooling meats and product, etc. Pictures showed how automatic temperature recording and regulation was accomplished in the most modern plants.

In this second article the subject of temperature as it affects hog killing and cleaning operations is given special attention.

Money Lost Through Thermometer.

Packers let the dollars slip through their fingers in many ways—and never know it! Some of these dollars are lost in the hog killing department where the old "by guess and by gosh" methods are followed, when it comes to washing, scalding, dehairing and cleaning the hogs.

If you see hogs coming out of the dehairing machine with hair on, is it the fault of the machine? No, the chances are the trouble lies in the scalding tub.

How much extra labor do you hire to scrape this hair off by hand?

Do your hogs come out with the hair cooked into the hide? What caused that? Guess-work at the scalding tub.

These are only instances of trouble and loss due to lack of temperature control. Read what "The Observer" says here, and get some good points in hog killing methods.

Hog House Temperatures

Control in the Scalding Vat, Dehairing Machine and Elsewhere

By "The Observer"

Going through the hog-killing department of a large packing plant the other day I noticed hogs coming out of the dehairing machine with large spots of hair on the body and head.

I knew the machine was one of the best, and it seemed to be working all right.

What One Packer Saved

Temperature control in his hog scalding vat, and in the water in the dehairing machine, allowed one packer recently to do away with four men, whose duties had been cleaning off the excess hair.

That saved him \$13.60 a day right there.

And in addition he was enabled to shorten his rail space, giving him valuable room needed for other purposes.

He cut out the waste in steam from overheating, and he did away with the costly ear and skin bruises. It meant clean hams and generally improved products, and it meant better workmen.

How long did it take this packer to pay for his installation?

Yet several men were required at the bench to scrape the remaining hair off the hogs before they went to the dressing rail.

The trouble was not with the machine; it was the water in the scalding tub. Later, when attention had been paid to the temperature of the scalding water, the hogs came through perfectly clean.

The killing foreman attempted to explain by saying that this was an exceptional condition. He insisted that a uniform temperature is usually maintained—but he didn't tell how!

Now, this foreman has charge of all operations in the killing department, up to and including the disposition of offal, and he has very little time to watch the scalding tub and test the water.

Men Can't Do It All.

The men on the scalding tub have many other duties—such as submerging the hogs, pushing them along, watching for "sinkers," guiding them into the dehairing machine, etc.

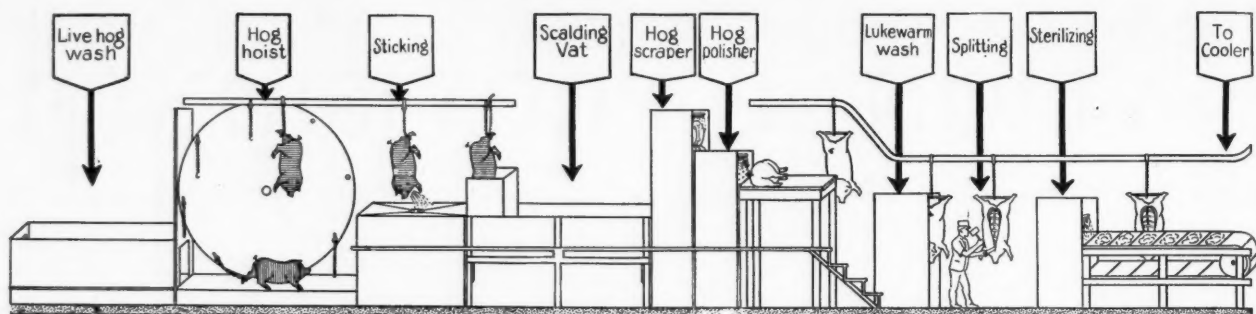
The plant superintendent rarely visits the scalding tub, and when we asked him he could not recall exactly what scalding temperature was being used!

Now, in killing several hogs a minute and dropping them into the tub at a temperature over 40 degrees lower than that of the scalding water, while occasionally admitting water to the tank to maintain the proper level, the unceasing attention of one man would be required for the regulation of temperature. And even then he must be a superman if he keeps his temperature even and steady within a range of several degrees.

Most Important Points.

Yet any real student of packinghouse practice will tell you that the most important points to be considered in the proper cleaning of hogs are the temperature of the scalding water and the length of the tub.

If the tubs happen to be relatively short, considering the number of hogs to be scalded, a temperature of 150 degrees



WHERE TEMPERATURES IN THE HOG HOUSE MUST BE WATCHED AND CONTROLLED TO SAVE MONEY.

Fahr. will probably be used. On the other hand, if the tub has ample capacity, 140 degrees Fahr. may be used. The longer tub and the lower temperature is much more desirable.

But regardless of the size of the tub and the rate of kill, there is a certain temperature at which best dehairing results are obtained. Anything **above** that temperature **fairly cooks the hair into the hide** of the animal, and anything **below** that temperature **does not properly loosen the hair**. So that any other temperature except the proper one is really very extravagant and wasteful.

"Yes, We Have No Trouble."

The packinghouse described here is typical of every plant which does not have automatic temperature regulation in its scalding vat.

How often we hear the superintendent of such a plant remark, "Oh, no, we have no trouble in keeping our scalding water at the correct temperature. We have an old operator who is very expert, and who can tell more about that water and do better work than any regulator!"

Such talk as this is a survival of the "secret process" days of the meat packing industry, when certain men about the plants were popularly supposed to possess secrets of processing which were almost magical in effect.

This was particularly true of the refining of lard and the curing of meats.

The hog scalding is often credited with unusual powers, and it is mistakenly supposed that his judgment is better than automatic control.

Looking for an Alibi.

Yet these same plants have frequent trouble with dehairing. There must be some "alibi," and usually it is blamed on

the dehairing machines, which may be actually operating properly.

During the rush hours, or when help is short, the man who is supposed to look after the temperature regulation is usually busy doing something else. The only time he looks after temperature regulation is when he notices that the hair is not properly loosened, and then he lets in as much steam as possible in a hurry. This naturally causes the dehairing results to be spasmodic. Some hogs are overcooked and others not scalded enough.

The Efficient Superintendent.

Really efficient plants are equipped with temperature regulators, backed up by recording thermometers. A record of every day's operation is placed on the superintendent's desk the following morning. He does not have to guess whether his hogs were properly scalded the day before. And if there is any trouble in cleaning his hogs it is up to the operation of the dehairing machine.

Every manufacturer of dehairing machines is a strong advocate of automatic temperature regulation in the scalding vat, because he knows that is the only way his machines will ever receive a square deal.

But, as a matter of fact, the superintendent should be the strongest advocate of temperature regulation, because it gives him a real control of his operation, and assures him good clean hogs, providing his dehairing machine is functioning properly.

Water in Dehairing Machine.

Also, of the utmost importance in good hog cleaning work is the temperature of the water in the dehairing machine itself.

To obtain truly satisfactory results in these machines, plenty of water of uniform temperature should be used. Automatic

temperature regulation is the only sure way of maintaining this uniform temperature.

When it is considered that the initial expenditure and maintenance of these regulators and recording thermometers is so small, and the results of uncertain temperatures so costly, it is really surprising that any progressive meat-packing establishment is operating without them.

How Money Is Saved.

The extra work caused by improper results in the dehairing machines is often enough to pay for a regulator installation within a few days.

If proper cleaning is not accomplished in the machine, the products of the hog will never look as good as if proper work had been accomplished to start with.

And if the men on the tub are able to give their entire time to preparing and feeding the hogs into the machine without any thought of temperature, there will be a direct labor-saving at that point also.

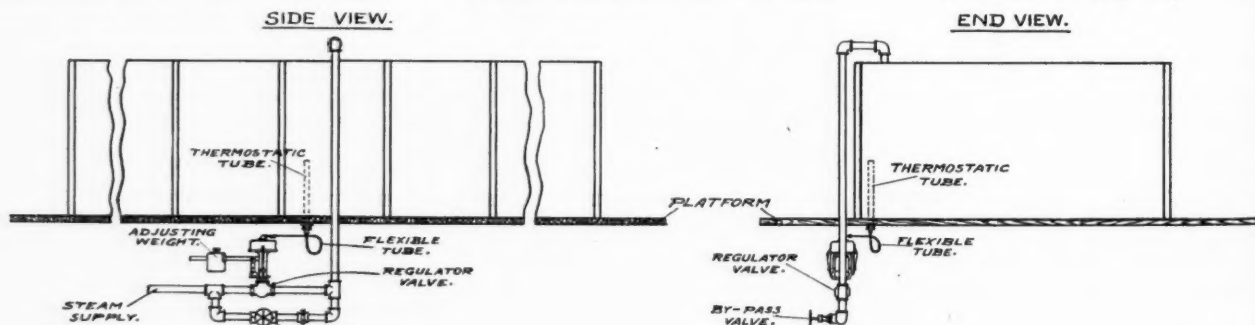
Other Hog Scalding Requirements.

It is not intended to imply that the maintaining of a uniform, proper temperature in the scalding vat is the only requisite for good dehairing results, because such is certainly not the case. In addition to proper temperature control, it is important to be sure that the hogs are kept uniformly submerged. Otherwise part of the animal will be clean, and yet a long streak of hair will remain where he has been insufficiently scalded.

It is also important that the scalding water shall be soft, as hard water does not seem to have the proper loosening effect upon the hair. The methods of softening must vary, of course, according to the water used.

It is a peculiar fact that the hogs them-

(Continued on page 48.)



NOTE—THERMOSTATIC TUBE MUST BE PROTECTED FROM DAMAGE BY PERFORATED SHIELD.

DIAGRAM OF INSTALLATION OF A TEMPERATURE REGULATING DEVICE FOR THE HOG SCALDING VAT.

Packers in Midseason Meeting

Variety of Subjects Discussed at Gathering of Institute Members—Plans for Practical Work

What might be called with propriety a midseason convention of the Institute of American Meat Packers was held at the Institute headquarters in Chicago last week, attended by a large group of packers, all the way from Syracuse, N. Y., to Little Rock, Ark.

It was a joint meeting of the Executive Committee and the Committee on Trade Extension, with President Charles E. Herrick in the chair. The latter committee is made up of members representing every section of the country, and has proved a very valuable body in considering and promoting matters of interest to the industry.

The program for the meeting covered such a wide range of subjects that a two day's session was needed to get through it. It was so interesting that the members remained through to the end, and gave their approval to a number of matters which the Institute will carry on.

An idea of the subjects discussed is had from the following outline of the program. From time to time THE NATIONAL PROVISIONER will take up in detail some of the matters discussed and decided upon at this meeting, and elaborate them for the information of the trade.

The program follows:

Program of the Meeting.

- I. Statement of Purpose of Meeting—Chas. E. Herrick.
- II. Discussion of Pending Legislation.
- III. Market Reporting—Paul I. Aldrich.
- IV. Suggested Emblem for Retailers—John A. Hawkinson.
- V. Institute Prizes for Operating Ideas, etc.—R. F. Eagle.

- VI. Government Study of Retail Costs and Methods—P. D. Armour.
- VII. Educational Meetings and "Ready-to-Serve" Movement—Oscar G. Mayer.
- VIII. Trade Schools for Retailers Practicable in Many Centers—R. M. Whitson.
- IX. Standardization of Equipment, etc.—John P. Harris.
- X. Progress on Soft and Oily Hog Problem—E. N. Wentworth.
- XI. Progress of Tuberculosis Eradication in Live Stock—H. R. Smith, Sanitary Commissioner, National Live Stock Exchange.
- XII. Problems of Exporters—Chas. E. Herrick.
 1. Increase in Ocean Freight Rates.
 2. Standard Forms of Contract on Fresh and Frozen Meats Sold to United Kingdom.
 3. Question of Marine Insurance as Affected by Proposed New York Law.
- XIII. Some Questions and Projects on Which Sentiment of Packers is Needed, discussed by W. W. Woods, D. W. Martin, C. Robert Moulton, W. Lee Lewis, Wesley Hardenbergh and Miss Gudrun Carlson.
 1. Education of the Packer, His Salesmen, His General Organization, His Customers and His Community, on Meat. How Far Will He Actually Co-operate
 - A. In Educating His Salesmen, by:
 - (a) Giving them a miniature paper to be issued by the Bureau of Merchandising?
 - (b) Giving them a permanent series on food value of meat (itemized below)?

(Continued on page 53.)

Standardization of Packing House Machinery

By "The Observer."

Almost every important industry in the United States has worked toward the standardization of machinery within the past several years, and wonderful results have been achieved.

The automotive industry is an outstanding example, presenting as it does the most complex problems in mechanical design and construction. After years of patient effort a high degree of standardization has been arrived at, which has conferred inestimable benefits upon both the manufacturer and the consumer, and has been the means of saving millions of dollars.

Secretary Hoover says the probable saving from standardization in the next few years will be billions of dollars. The meat packing industry has been celebrated for being in the vanguard in any forward movement. Standardization of containers has been under discussion for some time, and now a start toward standardizing machinery has been made.

This matter was brought before both the machinery manufacturers and the packers by President Herrick of the Institute of

American Meat Packers. Replies from 109 member firms approved the idea and promised co-operation. All of the machinery manufacturers approved of the plan, and a meeting of machinery manufacturers was held at the Institute headquarters.

Start With Hog and Beef Trolleys

They appointed a committee to meet with the Practical Research Committee of the Institute in considering standardization. A beginning was made on hog and beef trolleys. At a meeting held last week standard trolleys were submitted by the manufacturers.

Certain fundamental points agreed upon, such as the distance from the track or bottom of the tread of the trolley wheel, to the top of the trolley frame, and the distance from the track to the bottom of the trolley frame. The size, weight and width of the trolley wheel, and the weight of the entire trolley were also considered.

The Director of Practical Research of the Institute was instructed to draw up a design of such a trolley, which should be

submitted to the membership for approval. Such a drawing is available and will be submitted to the members as soon as approved by the Committee on Practical Research.

Of course, in adopting such a standard, some houses will find it necessary to use a slightly different weight, and the new trolleys that are introduced will have to be marked so that they can be easily picked out by scalers. This temporary inconvenience will be much more than offset, however, by the ultimate benefits from standardization.

May Carry Standard Parts

The Committee on Practical Research aims eventually to secure complete interchangeability of parts for all machines, so that a minimum of repair parts may be carried in stock, and further so that the machinery manufacturers may carry adequate stocks, and be in a position to make quick deliveries. The machinery manufacturer can then be assured of quantity production, which will decrease his cost and increase his efficiency.

If almost every one of the packers' customers demanded a different cut or a different cure of meat, the cost of production would certainly be greatly increased, and products would be vastly inferior to their present production. Yet that is virtually what packers are requiring from machinery manufacturers. And of course they are paying for it in higher prices and poorer product.

37 Kinds of Trucks!

Real quantity production on such things as trucks, for example, would reduce the cost from thirty to forty per cent, and would mean better trucks. "Isn't it perfectly ridiculous," said one expert, "that we should have thirty-seven different kinds of trucks to accomplish the same operation in the meat packing establishment." Yet we know this is true in at least one instance. And in addition to this, every one of these trucks is equipped with different wheels, swivels and other parts.

"Wouldn't it be fine," said he, "if, in considering trolleys, trucks and other equipment, we could have a standard whereby a really satisfactory comparison could be arrived at in purchasing, and where the purchase of proper and satisfactory replacement parts could be assured."

To Encourage Improvement.

That is exactly what this program of the Institute contemplates. It is not the desire to stifle improvement by standardization, but rather to invite it by continually bringing up consideration of new and beneficial changes.

This program contemplates a saving of many thousands of dollars yearly to the Industry, and the Committee on Practical Research of the Institute hopes to have the support of the trade in its effort. It is not the desire that any present equipment be done away with, but it is hoped that standardized equipment will be specified in replacement.

This is really an important forward step, and the committee should be commended for its activity in this direction.

Armour Annual Report Shows Increases

The annual report of Armour and Company of Illinois and Armour and Company of Delaware for the year ended December 29, 1923, covers the most successful year experienced by the company since the war. The total sales exceeded \$800,000,000, with a net profit of 1½¢ on each dollar of sales. This made possible an increase in the company's surplus of \$5,414,401.20, making a total surplus on December 29, 1923, of \$45,790,803.31.

The volume of business reported includes only nine months of that of the Morris organization, which was taken over on March 31st, 1923. The new combination has been able to maintain not only the volume of Armour and Company and Morris & Company, but to increase it. This increase has enabled a further reduction in the unit of operating costs.

President White points out in his statement to the stockholders that the wisdom of the new corporate structure and the new financing finds its justification in the improved financial position of the company. In notes payable alone, a reduction of \$53,000,000 was effected since June 30th, 1923.

Ratio of Assets to Liabilities

The current assets on December 29, 1923, amounted to \$220,517,000 and the current liabilities to \$84,044,000, a ratio of \$2.62 of current assets to each dollar of current liabilities.

The company's European business was remarkably good, in spite of the disturbed conditions abroad. The South American properties experienced a reasonably good year, owing to large demand for products, particularly from the Argentine, for export to the United Kingdom and continental Europe.

Attention is called to the fact that Armour and Company now has 77,000 stockholders. It is felt that this ensures permanent strength, increasing public confidence, and the fostering of a spirit of trusteeship and co-operation.

The company has agreed to sell to employees preferred stock of Armour and Company of Delaware to the extent of \$6,962,040, and has arranged for the acquisition of stock necessary to fulfill this agreement.

PRESIDENT WHITE'S STATEMENT

In his annual statement to the stockholders, President F. Edson White said:

"Armour and Company in 1923 experienced the most successful year since the war period. The company conducted its business on a profitable basis throughout the year, and at the same time was able to render a service to the public unique alike in volume and in character.

"Aside from the large volume of business transacted, the year 1923 was noteworthy in the history of Armour and Company on account of three outstanding events:

- "1. The reorganization of the financial structure of the company.
- "2. The purchase of the properties of Morris & Company, thereby largely increasing the company's volume of business.
- "3. Perfection of arrangements under which some 40,000 employees purchased stock in the company.

"The details of these three events have already been described in statements to the stockholders and in the public press. The management considers that each of them was a vital step in strengthening the foundations and in insuring the future welfare of the business.

Volume of Business

"Our tonnage for the year was very satisfactory, the total sales exceeding \$800,000,000. Our net profit was at the rate of 1½ cents on each dollar of sales.

"The volume of business herein reported includes for only nine months of the year the business acquired through the purchase of the Morris properties. It does not include the business done by Morris & Company the first three months of 1923, as the business was not acquired until March 31st. During the nine months, however, the increased tonnage handled has enabled our Company to reduce its unit operating costs. This could not have been accomplished unless Armour and Company had been able to retain the Morris volume of business, as well as that previously done by Armour and Company. The fact is that we have not only retained the Morris and the Armour volumes, but have increased the total formerly done by the two companies. The Morris products have held their place in the trade and have actually increased in popularity.

The Merger Hearings

"Following the Morris purchase, the Secretary of Agriculture instituted proceedings to determine whether such purchase has resulted in conditions within the prohibitions of the packers and stock yards act. Exhaustive hearings have been held in Chicago, Washington, Denver, Omaha, Kansas City, New York and St. Louis.

"Your management has sought to prove that its purchase of the Morris properties was entirely in conformity to law and distinctly in the public interest. Important factors in the business, many of them competitors of your company, and others whose welfare might have been adversely affected by illegal or unfair policies on the part of your company, have testified in unmistakable support of your company's position.

"It is inconceivable to your management that the Secretary of Agriculture or any other government authority could, on the record of the sworn testimony in this case, decide otherwise than that the Morris purchase was warranted in law and in the public interest. The hearings that have been held have made available a more complete picture of actual conditions in the packing industry than had ever before been obtainable, and we feel that the views expressed and the facts elicited at these hearings cannot help but be effective in increasing public good will toward the packing industry.

"The wisdom of the revised corporate structure and the new financing arranged a year ago, find their justification in the improved financial position of your company. In one important item—that of notes payable—a reduction of \$53,000,000 was effected since June 30th, the date of our last published statement. Current assets on December 29, 1923, amounted to \$220,517,000, as against current liabilities of \$84,044,000, a ratio of \$2.62 of current assets to each dollar of current liabilities.

Packers Bought the Hogs

"The outstanding feature in the packing industry during 1923 was the extraordinary number of hogs marketed. There were 14,000,000 more than in 1922. The situation was absolutely unprecedented. Hogs are produced by the farmers throughout the country and shipped to markets when and as the producers desire, the packers having no control over the situation. Notwithstanding this abnormal burden, the national packers stood at the Stock Yards,

figuratively, with pocketbooks in hand, and maintained a cash market every day for every animal shipped in. They did this with full consciousness of the difficulty of marketing the product.

"The success of packers in meeting this situation and in preventing a ruinous break in the market constituted a real service to both producers and consumers. It was a

(Continued on page 34.)

THE FINANCIAL STATEMENT.

The consolidated income and surplus statement of Armour and Company of Illinois, Armour and Company of Delaware, The North American Provision Company, and their subsidiaries, for the fiscal year ending December 29, 1923, was as follows:

Income before deducting Depreciation and Interest	\$38,583,217.17
Less—Depreciation—Buildings, Machinery and Cars	7,971,703.37
Income before charging Interest	\$30,611,513.80
Interest Charges	14,920,256.04
Income before Dividends	\$15,691,257.76
Preferred Stock Dividends	8,357,621.91
	\$ 7,333,635.85

Write Offs and Reserves against Securities	1,919,231.65
Balance carried to Surplus	\$ 5,414,401.20
Surplus December 31, 1922	40,376,402.11
Surplus December 29, 1923	\$45,790,803.31

The consolidated balance sheet of Armour and Company of Illinois, Armour and Company of Delaware, the North American Provision Company, and their subsidiaries follows:

ASSETS	
Current Assets:	
Cash	\$ 26,627,279.49
Notes and Accounts Receivable	67,943,924.61
Inventories of Merchandise (less \$7,831,612.00 Drafts drawn against Foreign Consignments)	109,425,190.14
Marketable Securities at estimated realizable values	16,520,140.05
	\$220,516,534.29
Investment Stocks, Bonds and Advances	41,479,288.77
Properties:	
Land, Buildings, Machinery and Fixed Equipment	\$207,330,927.59
Refrigerator Cars, Delivery Equipment, Tools, etc.	19,372,897.51
Franchises and Leaseholds	1,880,680.31
	\$228,584,505.41
Deferred Charges, including Unamortized Discount	18,239,142.48
	\$508,819,470.95

LIABILITIES	
Current Liabilities:	
Notes Payable	\$ 58,098,000.00
Acceptances Payable	3,729,419.98
Accounts Payable	19,893,610.26
Preferred Stock Dividend Payable January 2, 1924	2,323,347.25
	\$ 84,044,377.49
Gold Notes:	
Wm. F. Mosser Company—8%, due in 1930	1,900,000.00
Morris & Company—7½%, due in 1930	14,000,000.00
	\$ 15,900,000.00
First Mortgage Gold Bonds:	
Illinois Company—4½%, due in 1939	50,000,000.00
Delaware Company—5½%, Guaranteed, due in 1943	60,000,000.00
Morris & Company—4½%, due in 1939	18,257,000.00
	\$128,257,000.00
Reserve for Contingencies	1,500,000.00
Minority Stockholders' Equity in Common Stock and Surplus of controlled companies herein consolidated	530,890.15
Guaranteed 7% Cumulative Preferred Stock Issued:	
Delaware Company	\$ 64,864,300.00
The North American Provision Company	8,600,000.00
	\$ 73,464,300.00
7% Cumulative Preferred Stock Issued—Illinois Company	59,298,400.00
Common Stock Issued—Illinois Company:	
(Par Value \$25.00 per share)	
Class "A"	\$ 50,033,700.00
Class "B"	50,000,000.00
	\$100,033,700.00
Surplus	45,790,803.31
	\$508,819,470.95

How to Figure Depreciation

Facts About Handling It in Connection with Your Income Tax — A Matter Worth Serious Attention

By H. Archibald Harris*

More refunds and credits are given Federal income taxpayers because of changes in depreciation rates than for any other single reason. Similarly, depreciation is the cause of more additional tax assessments than is any other one item covered by the revenue laws.

It has been estimated that 30 per cent of these are due to depreciation, and, a few months ago, Washington gave out the information that it was collecting additional taxes at the rate of approximately a million dollars a day. Depreciation, as handled in the tax laws, is something which may be studied with genuine profit.

However, it is only recently that business men have come to pay serious attention to depreciation. In the early years of my audit experience, it was extremely difficult to get a client to discuss the question.

"Wait until you give me the showing," he would say, or, "Let's hold that matter up until we know how much money we have made."

Basing Depreciation on Profits.

Of course, if it happened that the past year had been a good one, he would depreciate his assets heavily. If it had been a poor one, he would take little or no depreciation. The idea was to reduce the asset account materially or to a nominal value, usually \$1.

Assets were considered superfluous in accounting. Conservative business men carried them as secret reserve. The value which could be realized upon these assets was considered incidental. Even the bankers paid little attention to their assets.

With the advent of the excess profits tax, the situation has changed. Today the principal officer of the corporation invariably invites the accountant into his private office. Then he usually opens up with, "Well, now, how about depreciation. What is the best rate we can apply? Just how much can we take this year?"

An Important Subject.

Through depreciation, profits to be reported on the tax return may often be reduced. Depreciation is one of the principal subjects covered by the Federal tax laws. Merely the mention of the word arouses a strong interest among taxpayers, and although the law stipulates in section 214 that a reasonable amount of depreciation may be taken, a great many taxpayers do not understand this.

The law really does not delve into the intricacies of the question. There is no "rule-of-thumb" that can be applied to the amount of depreciation deductible. As a matter of fact, the courts have interpreted depreciation in so many ways that it is difficult to get any one definite opinion.

It is easy to see, therefore, why depreciation is the basis of so many tax refunds and additional tax assessments.

A man can usually find some satisfaction along his own desired trend of

thought on depreciation, and can confirm his own opinions through some of the court decisions. However, the general channel of thought, especially during recent years, has been along one line.

That line is best exemplified by a decision which stipulates that a reasonable amount of depreciation is expressed by a fraction whose numerator is one tax year and whose denominator the estimated years of life of the asset. That is, if an object has a life of 20 years, 1 over 20; that is, one twentieth, or 5 per cent depreciation should be taken each year.

But people use assets so differently that two machines of the same type but in different plants seldom have the same life. Jones' desk and Brown's desk are both the same make and quality, but they have a different life because Jones takes better care of his desk.

How Depreciation Varies.

For example, the owner of a Salt Lake City steel building took 5 per cent depreciation on it. The usual Treasury Department rate is 1½ or 2 per cent on such structures; the 5 per cent rate would never stand without explanation. But salt attacks the iron, drawing moisture to it and causing a rust action which rapidly eats through the iron.

Twenty years is a good life for a steel building there unless the steel is carefully covered in some way to prevent the atmosphere from reaching it. By explaining this in the tax return, the higher rate of depreciation was established.

The same building in Chicago or New York would have 2 per cent depreciation per year, while in Winnipeg a 1½ per cent rate would probably apply. The same principle is true in the case of equipment. The rate of depreciation is contingent upon many conditions.

A machine used 18 to 24 hours a day without the opportunity of stopping long enough for adequate repairs, will go to pieces in short order. On the other hand, where a machine is running 9 hours a day there is ample time for repairs during its rest period so that its life will be materially conserved.

Passing the Buck.

Two shifts working the same equipment usually pass on the onus of repairs. A man on the day shift, eager to get his work out and draw as high a salary as possible, overlooks the rattle of the little adjustment needed, thinking the night shift man will catch it. Of course, the night shift thinks the same thing about the day shift and passes it on to them. The final effect is that the asset does not get attention until it needs it badly, indeed. By the time it is repaired the little difficulty has affected other parts.

The main trouble is remedied when the part is finally repaired but no attention is given to the other injuries to the machine caused by the inefficiency of the part responsible for the trouble. Consequently, the machine is soon back again into the repair man's hands. Such treatment materially shortens the life of the asset.

Depreciation is dependent upon the kind of duty to which the asset is put. The type of repairs, the attention given the machine, the character of the help operating and using it, the climatic and other surrounding conditions, all have an effect in determining the rate. The owner or other man having the asset under his immediate jurisdiction is the one who best knows the life of the asset.

No one can tell accurately about the life until he has consulted with the "boss" actually on the job, and from him learned the facts. He alone knows the pressure of the work that will be forced upon the asset, the strain to which it will be put and how much repairing it will need and get.

Is It Always Wise to Take Highest Rate?

It is the "boss" who should really set the rate—perhaps, for simplicity, thinking of it first as the life in years. Every business man should be educated to the proper handling of depreciation since it is he

SCHEDULE BY YEARS OF ACQUISITION AND DEPRECIATION - ESTIMATED LIFE 20 YEARS

		Rate for current-year acquisitions <u>2½%</u> Rate for each full year thereafter until extinguished <u>5%</u>									
Years	Acquisitions	Depreciation Accrued to December 31, 1916	1917	1918	1919	1920	1921	1922	1923		
1910	1550	503 75	77 50	77 50	77 50	77 50	77 50	77 50	77 50	77 50	77 50
1911	154 13	42 38	7 70	7 71	7 70	7 71	7 70	7 71	7 70	7 71	7 70
Total	1704 13										
1912	21 36	4 81	1 06	1 07	1 06	1 07	1 06	1 07	1 06	1 07	1 06
Total	1725 49										
1915	211 21	15 84	10 56	10 56	10 56	10 56	10 56	10 56	10 56	10 56	10 56
Total	1936 70										
1916	133 71	3 34	6 68	6 69	6 68	6 69	6 68	6 69	6 68	6 69	6 68
Total	2070 41										
1917	310 76		7 76	15 53	15 54	15 53	15 54	15 53	15 54	15 53	15 54
Total	2381 17										
1918	556 70		—	13 91	27 83	27 84	27 83	27 84	27 83	27 84	27 83
Total	2937 87										
1919	293 30		—	—	7 33	14 66	14 67	14 66	14 67	14 66	14 67
Total	3231 17										
1920	105 07		—	—	—	2 62	5 25	5 25	5 25	5 25	5 25
Total	3336 24										
1921	618 10		—	—	—	—	15 45	30 90	30 91	30 90	30 91
Total	3954 34										
1922	—		—	—	—	—	—	—	—	—	—
Total	3954 34										
1923	410 50		—	—	—	—	—	—	—	—	10 26
Total	4364 84										10 26
Acquisitions	4364 84	570 12	111 26	132 97	154 20	164 18	182 24	197 71	207 96		
Depreciation Accrued to End of Period		570 12	681 38	814 35	968 55	1132 73	1314 97	1512 68	1720 64		

TO KEEP THE FACTS STRAIGHT.

This is an example of a depreciation schedule for items having an estimated life of 20 years. Acquisitions during the current year are depreciated 2½%, and during remaining years, 5%. Accrued depreciation, figured on the same schedule, was naturally taken into account in starting the schedule.

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alone who can answer the question as to what is a reasonable rate of depreciation either for his own accounting purposes or for the Treasury Department.

Many men make the mistake of taking the highest rate of depreciation applicable. Certain furniture and fixtures, we will say, would last 10 years and a rate of 10 per cent would ordinarily be used, but, if the assets are in a factory where they can be patched up and, like a poor boy's pants, "will not cause embarrassment," they may last 20 to 30 years.

Now, if, for example, a 10 per cent rate is applied, the asset will be charged off on the books before it is actually discarded and the rate is clearly out of proportion to the life. The information given on the tax return or to the auditor might lead that person to believe that the 10 per cent rate is all right. But the company might be materially injured through this high rate.

During the high tax years of 1917, 1918, 1919, 1920, and 1921, the greatest tax benefits flowing to a corporation came through invested capital. The higher that figure could be made the lower would be the tax. Assets purchased in the first of 1914 would have three years under the 1 per cent and 2 per cent tax rates which applied in 1914, 1915, and 1916 before entering the 1917 high tax year.

Applying a 10 per cent rate would reduce their value for invested capital, whereas a proper, lower rate, based upon a longer life of the assets would maintain a higher value of this asset in heavy tax years and result in a smaller tax in these years.

Which Is Best?

"Is it better" to depreciate an asset in ten years or in four? In the excess profits tax years a corporation whose income is subject to the higher rates can save \$1,680 on every \$10,000 asset value by choosing the 10 per cent rate. By charging off the asset in four years as against a longer term of years the deductions of the asset value will be realized in the taxable income regardless of the number of years over which deductions are spread. And the longer the asset value can legitimately remain on the books the higher will be the invested capital and the greater the total tax saving.

Many business men believe that their particular industry should establish standard rates of depreciation, but I have never known of a case where the Bureau of Internal Revenue at Washington has established such a practice. The Bureau will consider standard rates but only as a guide which every man or company will

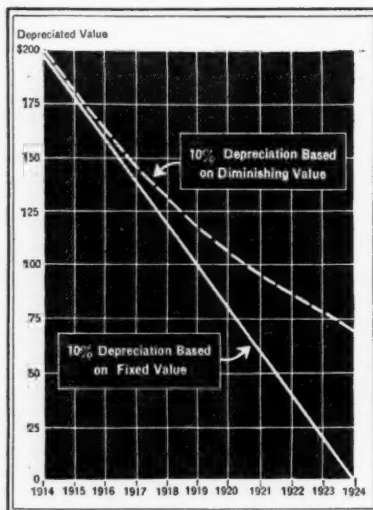
vary according to the conditions in each case.

For example, a printer claimed that his industry had established a rate of 25 per cent on type and 10 per cent on machinery, giving him a composite rate of 15 per cent if applied to a combined asset account. He recently increased the rate as high as 25½ per cent. That meant the machinery depreciated 17 per cent, the type 42½ per cent. Another printing plant was able to obtain but 10 per cent on its machinery. Consequently there are no standard rates; the conditions in each case must be taken into consideration.

One mistake commonly made, especially a few years ago, was that of applying depreciation directly against the asset account, reducing that amount each year.

How Not to Do It.

Let us take an asset of \$1,000 and charge it off over 10 years from the original value. If we charge off 10 per cent of the value each year the first year we will get \$100, the second year \$90, the third year \$81, and so on. The amount of depreciation decreases each year. At this rate, it will take much longer than 10 years to charge the amount off to a nominal value of about \$5.



A LITTLE POINT, BUT IMPORTANT

Figuring depreciation on a fixed asset value is the simplest and most widely employed method. Inaccurate results come using the same rates on a diminishing asset value, as the broken line shows.

This procedure is wrong as it is often used, and it is complicated. Depreciation should be based on the full asset value, not on the diminishing figure. By handling the depreciation in a depreciation reserve account and not touching the actual asset value, the depreciation taken can be increased materially, thus making a heavy saving on the tax returns, and by segregating the depreciation into its own account it is easy to determine the total amount charged off on an asset at any time.

At best, depreciation is a guess. Suppose a man owns a table which he estimates will last 15 years. He charges off 1/15 of its value a year. He continues that practice for 5 years. Then 1/3 of the value has been charged off. Ten years of life are left. But at this time it appears the table will not last over 5 years more because of the unexpectedly heavy duty to which it is being subjected.

The remaining 2/3 value of the table is then charged off on the basis of a 5-year life. Depreciation is taken 2 years on the 5-year basis. Then the owner finds he has made a poor estimate. It appears that the table will last 7 more years. The residual value is then spread over 7 years.

But, suppose the owner thinks the table will last 1 year instead of 7. The entire remaining value could then be charged off in that 1 year. In other words, an asset can always be "re-lived." But it should not be re-lived so often that the Treasury Department gets the impression that it is being done with a view to working it against the owner's taxes.

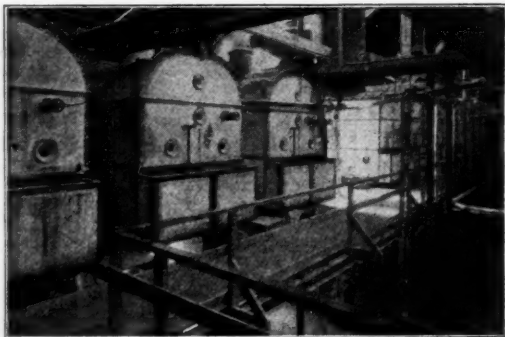
Depreciation must be carefully set. If this is done, based upon the life of the asset, the amount will be reasonable under the law and in accord with the income tax law and regulations.

Costly Point of Confusion.

One of the costliest points of confusion about depreciation has occurred in the sale of buildings. In one instance, no depreciation had been taken up to the date of the sale. The profit shown was nominal, based upon the cost value of the property.

The Treasury Department then reduced the original cost-value of the property by depreciation for all years from the date of purchase to the date of sale, thus leaving a larger profit to be recorded as income. Such a practice is within the purview of the law and has the approval of most tax specialists and accountants. This problem also affects individual owners.

For instance, a man buys an apartment building for \$40,000, holds it 10 years and (Continued on page 36.)



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PAUL I. ALDRICH, Vice-President.

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GENERAL OFFICES.

Old Colony Building, Chicago
Telephones Wabash 0742, 0743, 3751.
Cable Address "Sampson," Chicago.

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15 Park Row, New York.
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Pity the Poor Packer

The spectacle of a member of the Brit-
ish Parliament threatening to ask for an
investigation of the "American beef trust,"
based on his idea that it controls meat
prices in England, would be highly amus-
ing if it were not almost pathetic in the
ignorance of actual conditions which it
displays.

Two great departments of our govern-
ment, some of the packers, and producers
in given sections of the country are busy
trying to foster the production of a hog
that will cut out a desirable side for the
British market. This is in the hope that
American bacon may approach the price
level of that exported to England by
other countries, instead of holding its
position at the bottom of the list, as has
been the case for some years past.

Great quantities of American pork and
lard were exported the past year, but it
was necessary to take for this what the
market would pay. There was no oppor-
tunity to dictate the price desired for it.
In many cases this price was equal to or
even below the domestic market of the
same day. Much product shipped on con-
signment met this fate.

To-day the condition is little improved,
and American packers are taking what
they can get for their goods, hesitating
to ship because of inability to realize.

The British member further states that
the American packing companies "are be-
ginning to acquire the same grip here that
they have in America."

The problems presented to the Ameri-
can packer the past fifteen months by the
unparalleled hog runs have doubtless
made him wish many times that he pos-
sessed the power credited to him by poli-
ticians at home and abroad. Had he
possessed this power of price-fixing, he
would have had little to disturb his
equanimity during this trying period.

The packer is surrounded by fires of
dissatisfaction and competition which he
has no power to quench. The farmer is
certain he does not get enough for his
livestock, the consumer is assured that
the price of meat is too high, and com-
petitors are lurking around every corner
looking for all the business they can get.
All he can do is to step carefully and
avoid being scorched.

The Ways of Washington

The pot-boiling now going on in Wash-
ington is a sad commentary on democratic
government. If politicians paid half as
much attention to constructive measures
as they do to throwing mud at political
opponents, especially in presidential years,

their constituents would be a good deal
better off.

But it isn't only in presidential years, or
in legislative halls, that these manifesta-
tions occur. The average government
functionary, whether he be elective or ap-
pointive, appears afflicted with the same
disease. He must make a showing for
himself, regardless of the merits of the
matter.

What is known as the Swift bacon case
is a shining example. More than four
years ago the company filed a claim
against the government for \$1,500,000 for
actual loss sustained by it in manufactur-
ing specially-prepared bacon contracted
for by the government for army use, and
later repudiated.

In the intervening period the case has
been pending and the usual legal proced-
ure taking place, the principal claim of
the government in its defense being that
the company had not done everything re-
quired of it to comply with the terms of
the contract.

Four years after the company's claim
had been filed it occurred to the govern-
ment that it had grounds for a counter-
claim for \$1,900,000 against the company,
charging that it had pyramided costs and
in other illegitimate ways collected an ex-
orbitant price for the bacon sold the gov-
ernment during the war.

The grounds for this counter-claim are
a puzzle to the lay mind. During all the
time the company was furnishing meat to
the government under contract the Food
Administration supervised its operations,
determined the price to be charged, and
kept accountants in the offices of the
company constantly examining their rec-
ords and accounts.

Under its contract, the government re-
quired that the bacon be smoked and
salted according to a prescribed formula
different from the regular cure, and that it
be packed in tin cans larger than those de-
manded by the trade generally.

The packers were assured throughout
the work that the government would ac-
cept the bacon thus contracted for. In
spite of this the output for a whole month
was refused, forcing the company to dis-
pose of the product at a great sacrifice
on an already glutted market.

The company brought suit based on the
claim. The government evidently found
the weight of evidence against it. And
so, four years after the original claim was
made, it suddenly discovered that the
packing company had defrauded it.

In poker, this counter-suit would be
called a bluff. What they call it in Wash-
ington is not stated.

PRACTICAL POINTS FOR THE TRADE

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Meat Smoking Mistakes

Many troubles of packers, curers and sausage-makers are referred to THE NATIONAL PROVISIONER for advice which are plainly due to bad practice. This comes either from lack of proper knowledge or from carelessness.

Take meat smoking, for example. Here is a curer who found an excess of sugar in his hams. Upon investigation he admits that "not much attention is paid to heat regulation" in his smokehouse.

No wonder he has trouble! Temperature regulation is as important in the smoke-house as anywhere else in the plant. Every curer, ham-boiler and sausage-maker should read the special articles on "Temperature Control in the Meat Plant" which are appearing in THE NATIONAL PROVISIONER. One dealing especially with smokehouse temperature will appear in an early issue.

To come back to this inquirer. His question about too much sugar in hams was printed on this page a few weeks ago, together with some advice in reply, and a request for further information. His reply is as follows:

Editor The National Provisioner:

With regard our inquiry on "too much sugar in meats."

We first put this product into dry cure and then place it in brine, about 14 days in dry cure and 14 days in brine. The sugar was noticeable before meats went into pickle. We have about 2,000 pounds of this meat.

With reference to our smoke house. We have a two-story brick smoke house. We smoke with hickory block wood. The meat is always hung on the second floor. We allow our meats to hang about 36 hours, so as to dry before going into the smoke house.

There is not much attention paid the heat regulation of this house, with but one exception. We try and keep the temperature down so the meat will not drip. Our smoked meat comes out quite well, but we are always in the market for any knowledge along this line, which will better our conditions, and would be more than pleased to have you make any suggestions which, in your estimation, would improve our conditions in this respect.

It is noted that this product remained in dry cure 14 days, and was then transferred to sweet pickle cure for the same number of days, and the sugar was noticeable before meats went into pickle.

In view of the fact that the inquirer has only 2,000 lbs. of meats cured in this manner, we do not anticipate he will have any great trouble in disposing of this small quantity, but would suggest that in future he use either a standard dry cure or sweet pickle formula and discontinue the practice of "mixing his drinks."

The inquirer shows another weakness—which is very serious—in stating that not much attention is paid to the heat regulation of the smokehouse, with but one exception—he tries to keep the temperature down so the meat will not drip.

He evidently has overlooked the important fact that the first few hours' smoking

at certain temperature crisps the ham, which actually prevents the drip; and also the change of fuel and temperature, as well as the regulation of the drafts to properly develop color.

In this connection, to put the inquirer on a more intelligent working basis, he should study the standard smoked meat instructions which have been published in full on this page. They may be obtained by any subscriber upon application to THE NATIONAL PROVISIONER, Old Colony Building, Chicago, Ill., accompanied by a 2-cent stamp.

Curing Cellar Conditions

The following inquiry is from a small killer and curer in Michigan:

Editor The National Provisioner:

We would appreciate your opinion about our sweet pickle cellar. It is under our cooler, but not refrigerated.

We have but little ventilation, and the air is not what we think it should be. Will this have a tendency to sour our brine or in any way effect the cure of our hams or bacon?

The inquirer's sweet pickle cellar is located under the cooler, but is not refrigerated. In this particular climate we are inclined to think that during the winter months arrangements could be made for ventilation to remove the foul air.

The inquirer states that there is no refrigeration in the cellar, but does not mention what the temperatures are, which is an important factor. Regular curing temperatures should run 36 to 40°, and during the winter months we see no reason why these temperatures could not be maintained.

The question is as to whether the brine will sour in a room of this kind. The answer is that this can be checked daily by testing the brine for sweetness and strength. There are tremendous quantities of meats cured in spaces of this kind, particularly during the cold weather, but we consider this somewhat of a risk in warm weather. Better conditions should be provided if possible.

Smoking Bacon and Hams

Many inquiries have been received by THE NATIONAL PROVISIONER for smoking methods for cured meats. In a recent issue full directions for soaking and smoking S. P. meats were published, together with a summer smoking schedule for rail products, giving hours in smoke and approximate shrinkage. A table of practice in wrapping meats also was given.

If you did not see this article send a 2-cent stamp to THE NATIONAL PROVISIONER, Old Colony Bldg., Chicago, and get a copy of it.

To Get Color in Sausage

A sausage maker in Pennsylvania writes as follows:

Editor The National Provisioner:

Have you anything to suggest that we might use in order that our sausage would stand up and hold its pink color?

It is a mistake for any sausage-maker to think he can use some ingredient to prevent mould in sausage or to improve its color. Good sausage is never made with artificial aids.

Beware "dope" peddlers. Use good materials and proper methods and you will be able to make good sausage and sell a lot of it.

Perhaps this inquirer is using too much fresh meat in his sausage. We suggest he cure his sausage material before using, with the following curing ingredients. Basis 360 pounds green material, ground through one-inch plate of hasher.

10 pounds salt

2 pounds sugar

12 ounces saltpetre or nitrate of soda

When cured meats are packed in open curing tierces, add two gallons of No. 2 ham curing pickle (50 degree strength), and pour pickle over top of the meat after it is packed in the tierce. Allow the tierce to remain in regular curing temperatures of 36 to 40° for five days before using.

It is customary to use about 10 pounds of fresh cured meat to each block of sausage chopped. Then handle in the usual manner by chopping, and after product is stuffed in casings allow the product to hang in cooler over night before smoking. Also allow the product to hang in natural temperature for a short space of time between the cooler and smokehouse, to take the chill out and allow the casings to dry off before placing in the smokehouse.

A very complete discussion of the subject of "Mould or Discoloration in Sausage" has been published by THE NATIONAL PROVISIONER, and reprints may be had by subscribers upon sending a 2-cent stamp to THE NATIONAL PROVISIONER, Old Colony Building, Chicago, Ill.

Pork Sausage Crumbling

The following inquiry is from a packer in the South:

Editor The National Provisioner:

We are having trouble with our pure pork sausage crumbling.

If you can give us any suggestions as to how to overcome this we will appreciate it.

When pure pork sausage crumbles, it is not difficult to find the cause, as old pork trimmings will always show up in this manner in the manufactured product. Possibly the inquirer is using shipped trimmings that were in transit several days. Material for pure pork sausage should be in the best of condition, as well as the best quality.

Making Vienna Sausage

A sausagemaker in the Middle West who desires to enlarge his line writes as follows:

Editor The National Provisioner:

Could you tell us how Vienna sausage is made and packed for export? We should appreciate full directions for making this product.

Vienna sausage is packed for export in four and ten-ounce cans, packed four dozen per case.

Answering the question as to how the average Vienna sausage is made up for export, it may be said this depends entirely upon trade demand; that is, whether the demand is for a high-priced article or one at a low selling price.

There are low grades of Vienna sausage made, also some very fancy grades. Both kinds are stuffed in sheep casings, the low grades usually in a narrow or medium size and the fancy in the wide casing. One brand is known as "link cereal," another brand as "link no cereal," and another brand is known as "link sausage ends," in some cases called the "midget link."

It is well to make the short link brand, as it utilizes the majority of ends cut off in preparing the choicer grades by cutting a uniform length. The ends, if not packed in tins, have to be reworked. This will be found quite expensive if you are operating under Government supervision, as the Government rules demand that the casing be removed from the meat before reworking into sausage, and this expense will be greater than the cost of some grades of sausage material today.

Caution is given against using too much water in the manufacture of any kind of Vienna sausage for canned meat purposes.

After the Viennas are packed in tins, they are processed through retorts, usually an hour and fifteen minutes at a temperature of 240 degrees.

It is further necessary, after showering the cans with cold water after coming out of the retort, to inspect very carefully for pinholes in the cans, which would cause the cans to leak and eventually become gassy. A few swollen cans found in a case at destination would probably be the cause of the entire lot being rejected.

Here is a formula for a high-grade Vienna sausage:

70% boneless bull meat or chucks.
30% reasonably lean pork trimmings.

100%

Seasoning:

3 lbs. salt (if meat is fresh).
1 lb. sugar (if meat is fresh).

Mould in Sausage

Do you have trouble with the color of your sausage?

Does it show green rings or gray spots?

Mould IN sausage is caused by poor materials or careless handling. Mould ON sausage is a surface condition and can be prevented by proper handling.

Write to THE NATIONAL PROVISIONER, Old Colony Bldg., Chicago, for directions for preventing mould in sausage. Send a 2-cent stamp for the reprint on "Discoloration in Sausage."

3 oz. saltpeter or nitrate of soda (if meat is fresh).

6 oz. ground white pepper.
2 oz. pimentos.
1½ oz. ground nutmeg.
¼ oz. peeled garlic.

Boneless bull meat or boneless chucks must be trimmed carefully free from gristle or blood clots. The regular pork trimmings must be at least 65% lean and 35% fat, and they are to be carefully inspected, removing all blood clots, pulp, gristle, etc.

The following formula is for a cheaper grade canning Vienna sausage:

50% beef cheek meat.
20% beef tripe.
10% beef weasand meat.
20% pork cheek meat.

100%

Seasoning:

3 lbs. salt (if meat is fresh).
8 oz. sugar (if meat is fresh).
3 oz. nitrate of soda (if meat is fresh).
8 oz. white pepper.
2 oz. ground nutmeg.
2 oz. coriander.
¼ oz. peeled garlic.

It is not necessary to retrim meats for this grade of sausage, and in case you see any objection to using the limited quantity of garlic, would advise you to make a batch before eliminating the garlic from your seasoning. It is only a small amount, and gives the sausage a smoked flavor, and very few people detect the garlic flavor.

What pork cuts are cured in dry salt, and how is it done? What is the length of time in cure? Ask THE BLUE BOOK, the "Packer's Encyclopedia."

Syrup or Sugar in Curing

A subscriber in the Far West writes as follows:

Editor The National Provisioner:

On your Chicago Market Page, under the heading "Curing Materials," you have listed "syrup, testing 63 to 65 combined sucrose and invert."

Is this a substitute for granulated sugar, or is it a superior sweetening agent?

In answer to the inquirer's question concerning syrup under the heading of curing materials. This is a substitute for granulated sugar. Some concerns still use syrup; in some cases, others use molasses. In both cases the trade is educated to the particular flavor and color produced by these curing ingredients.

Syrup, as shown on the Chicago market page of THE NATIONAL PROVISIONER as testing 63-65, indicates the degree of sweetness. Syrup is used in proportion to the amount of granulated sugar ordinarily used in curing formulas.

The product cured with syrup or molasses will show a dark color when smoked or cooked, and has a peculiar flavor which might be termed a burned sugar flavor, or similar to the taste of fermented sweet wine.

There is more danger of the pickle becoming ropy cured with syrup or molasses than with granulated sugar. Both ingredients were used more extensively in the olden days, when borax and boracic acid were used to offset this condition by preserving the sweetness of the pickle at all times. Unfortunately, because of mistaken notions of food faddists and the resulting agitation, borax is no longer permitted in curing under government regulations.

Profits from Casings

result from the efficient and economic operation in production and sales.

My Sales and Service

combination fulfill these needs. Write for details.

ROY L. NEELY

Broker of Casings Exclusively

602 Webster Bldg. Chicago, Ill.
Cable address "ROLESNELY"

Pine Sawdust for Floor or Cooler Use

We carry a large stock at conveniently located shipping points.

Shipped in carload or less than carload quantities.

Ask for price delivered to destination.

Sawdust Sales Co.
19th and Clearfield Sts.
Philadelphia, Pa.

Trouble Insurance

The use of especially processed flour is recommended in a recent article in THE NATIONAL PROVISIONER. It will help prevent mold and discoloration. Be sure of your quality by using the best and buying of the maker.

J. R. SHORT MILLING COMPANY

327 So. La Salle St., Chicago Mill—38th and Wall Sts.

**Booster
Cereal
Flour**

Ye Gods! There goes profits and the wife's new dress

He is a sausage manufacturer

without mechanical refrigeration, bumping his head against a stone trying to manufacture quality sausage without absolute temperature control. It just can't be done—and quality counts.

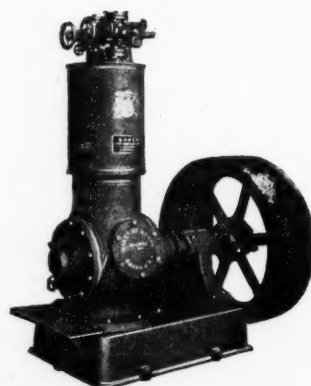
With Baker System Refrigeration you can get real temperature control at a low cost. Pure ice can usually be manufactured cheaper than it can be bought. Really, it will pay you to investigate.

Submit your refrigerating problems to Baker Engineers. They have long been experts in all phases of meat refrigeration and will advise you without obligation in any way.

Increased manufacturing facilities now permit us to quickly design, build, and install all Baker Plants.

Baker Ice Machine Co., Inc.
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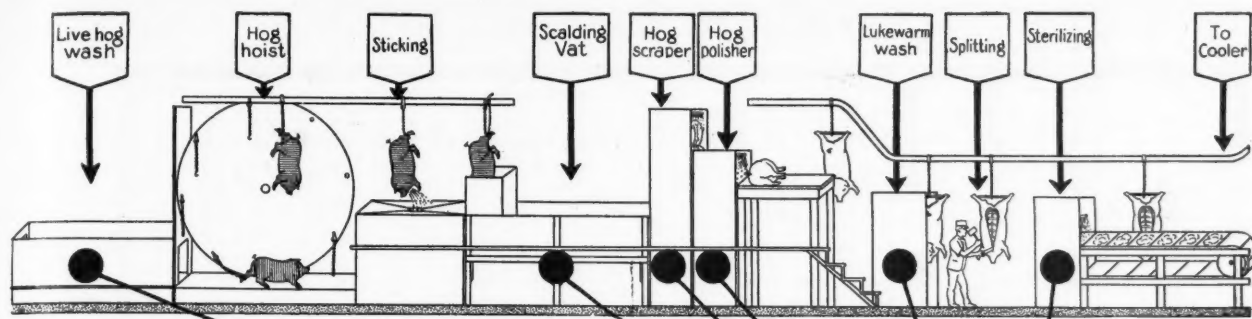
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EST. 1848

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JERSEY CITY, N. J.





Will you make this 30 day Free test?

With competition growing keener and profit margins getting smaller, Packers, Sausage Makers and Ham Boilers are investigating the value of Temperature Control to reduce costs and increase profits.

To get first-hand information of what temperature control will actually save you, make this simple 30-day free test: Have your engineer or mechanic apply a Powers Regulator to a Ham Cooker, Sausage Cooking Box, Smoke House, Hog Scalding Vat, Hog Dehairer, or any other Process requiring a steady, accurate temperature. See for yourself the dollars and cents savings of *Labor, Shrinkage, and Spoiled Product*. The results will surprise you.

Read What This User Says

"It is impossible to over-estimate the importance and value of your temperature regulators on our ham cooking vats.

"As you no doubt know, there is one certain critical temperature at which hams should be held to produce proper results. If the temperature goes too high, the hams Shrink and have a dried-up appearance. If the temperature goes too low, the Flavor and Keeping Quality of the hams is greatly impaired and their appearance suffers.

"Before installing your device, 3 men took care of our battery of vats. These men were careful and good workers. We were well pleased with the efficiency of this department until we tested one of your devices on our No. 3 vat. Upon the results of this test we equipped the rest of our vats. One man now handles this work, and we estimate the reduction in Shrinkage alone would pay for this installation several times a year, to say nothing of the steam saved in heating, and the splendid appearance and uniform quality of our hams."

Mail the Coupon

Find out what EXTRA PROFITS you can get with ACCURATE never-failing Powers temperature control. Mail the coupon and receive prices and full information.

Partial List of Users

Armour & Co.	Omaha Packing Co.	Wilson & Co.
Cudahy Packing Co.	Hormel Packing Co.	Allied Packers
Beech Nut Packing Co.	John Morrell & Co.	Jacob Dold Packing Co.
G. H. Hammond Co.	Brennan Packing Co.	Rath Packing Co.
Miller & Hart	Cincinnati Butchers' Supply Co.	Detroit Packing Co.
Mid-West Box Co.		Airoblast Corp.
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Stop Profit Leaks on these processes with POWERS Temperature Control

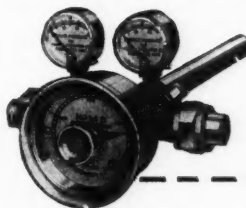
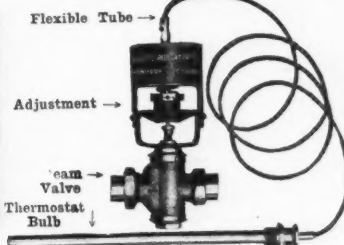
Ham Cooker

Steam Box
and Cabinet

Retort

Instantaneous
Water Heater

Smoke
House



These are a few of the POWERS line of regulators which automatically control temperatures on the processes shown above.

The Powers Regulator Co.,
2725 Greenview Ave., Chicago.

Send me full information, prices and particulars of your 30-day free trial offer for temperature regulators to be used on the following processes:

—Hog Scalding Vat	—Ham Cooking Vats	—Retorts
—Hog Dehairer	—Steam Box or Cabinet	—Refrigerators
—Hog Sterilizer	—Smoke House	—Water Heaters

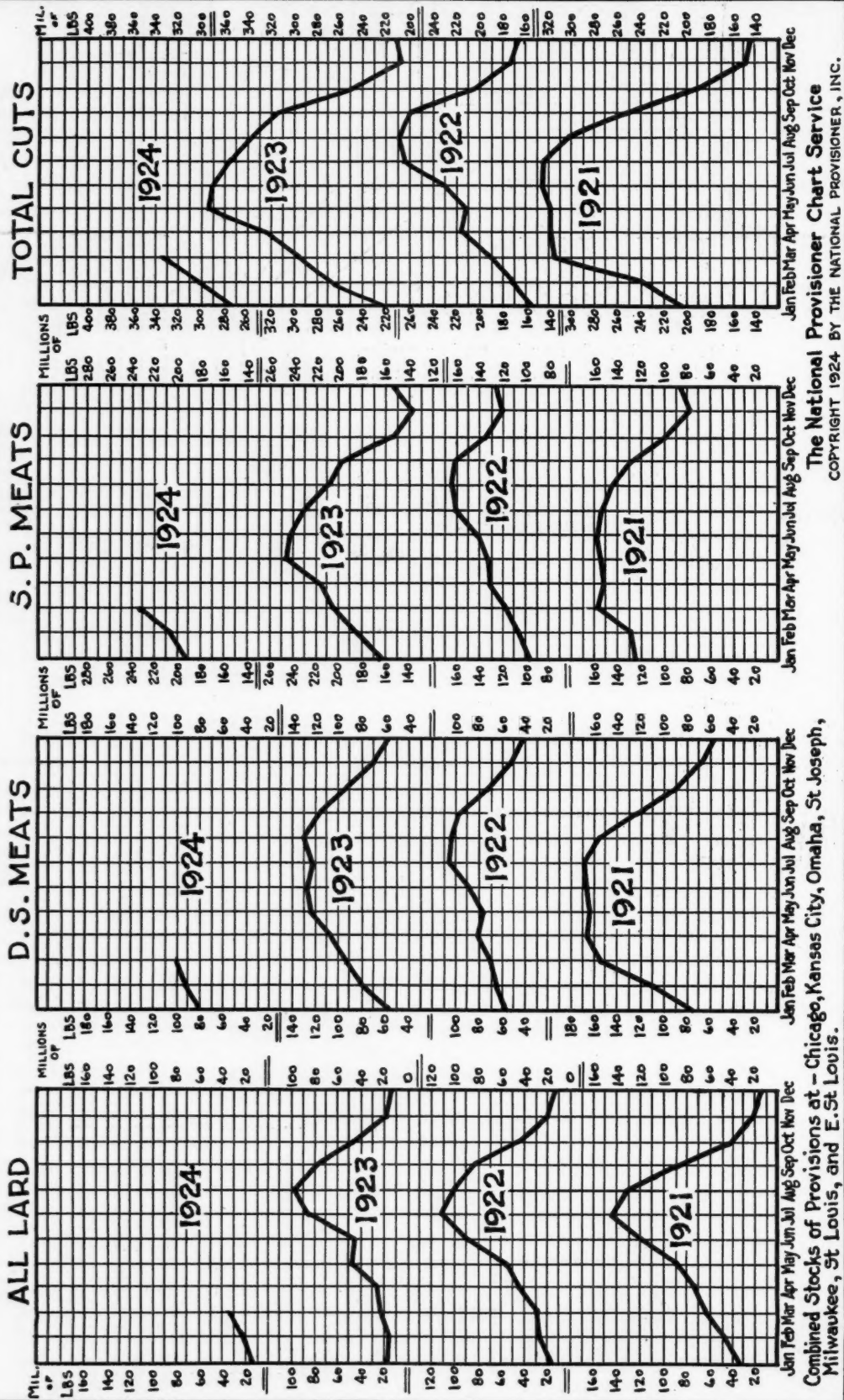
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Firm.....

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(2663)

Seasonal Trend in Stocks of Provisions and Lard at Principal Centers



This chart in THE NATIONAL PROVISIONER Chart Service shows seasonal trend in stocks of provisions and lard at principal centers. Stocks of lard on March 1 were higher than at the same time last year, about the same as in 1922, and smaller than in 1921. Stocks of D. S. meats were heavier than on March 1 during the last two years; while stocks of S. P. meats were greater than in either of the three previous years on March 1. Total cuts were greater than in either of the three previous years.

PROVISIONS AND LARD

WEEKLY REVIEW

All articles under this head are quoted by the barrel, except lard, which is quoted by the hundredweight in tierces, pork and beef by the barrel or tierce and hogs by the hundredweight.

Hog Movement Smaller—Cash Demand Quiet—Export Trade Slow—Outward Movement Lighter—Hog Prices Firm.

The market for hog products the past week was only moderately active and about steady, prices continuing to move within very narrow limits with the undertone more or less uncertain. While cash demand was rather moderate, the hog movement showed some falling off and this tended to help the market somewhat.

Commission houses were scattered buyers but on the bulges hedging pressure from packers was in evidence, with the result that it was difficult for the market to hold the gains as outside interest was rather small. The persistent weakness in cottonoil had influence in lard, while the lard stocks are accumulating moderately, while the supplies of meats continue to pile up and are a heavy weight upon the list.

Export Demand Small.

Export demand the past week has been rather small with a little English interest in evidence, but Continental business was interrupted somewhat by renewed weakness in exchange rates. At the same time the stocks abroad showed some increase, while the outward movement was on a lighter scale than for several weeks past.

In the east exporters complained of a lack of export demand and it was said, that a liberal portion of the weekly shipments was consignments by western packers. The foreign market has been quite irregular and in some quarters it is felt that it may be several weeks before the European demand again broadens sufficiently to have much bearing on prices. However, there is a confident belief in all quarters that the European demand for hog products will remain as large this year as last, and it is also more or less the general opinion that the burdensome hog run must show some let-up within the next month or so.

The lighter receipts this week have been partly the result of weather conditions, so that it would not be surprising to see the movement pick up somewhat for a time.

Corn Market Shows Strength.

The corn market continues to show decided strength and corn prices are holding around the season's best levels which continue to make for an unprofitable feeding basis notwithstanding the fact that live hogs have been decidedly firm this week with the average top up to \$7.50. The hog-corn ratio is being watched very closely as one of the indicators to diminishing pressure from hog raisers.

The average weight of hogs at Chicago during February was one pound lighter than in January, five pounds than in February, 1923, and 3 pounds lighter than in February, 1922. Receipts of hogs at Chicago during February were 1,148,372,

against 914,842 in February last year while the average weight during February was 229 lbs. against 234 lbs. last year.

The average weight of cattle at Chicago during February was 997 lbs. against 1,001 lbs. in January and 1,002 lbs. in February last year. The average weight of sheep during February was 81 lbs. against 80 lbs. in January and 83 lbs. in February last year.

The Chicago monthly stock statement showed an increase during February of 18,476,000 lbs. of meats an increase of 18,476,000 lbs. of meats, an increase of 1,132,000 lbs. of ribs. The lard stocks at western packing points increased 13,000,000 lbs. during February and totaled 34,028,000 lbs. against 22,885,000 lbs. on March 1st last year. The stocks of cut meats at western packing points increased nearly 34,000,000 lbs. during February and are 336,000,000 lbs. against about 298,000,000 lbs. on March 1 a year ago.

Chicago Provision Stock.

The monthly stock statement at Chicago with comparisons follows:

	Feb. 29, 1924.	Jan. 31, 1924.	Feb. 28, 1923.
Mess Pork, brls.....	638	1,514	1,052
Other Pork, brls.....	33,598	26,090	21,894
P. S. Lard, reg. lbs.....	15,790,318	7,156,088	7,396,011
Other Lard, lbs.....	6,252,395	2,489,773	3,832,700
S. R. Sides, lbs.....	2,663,319	1,431,193	1,669,250
D. S. Cl. Bellies, lbs.....	19,108,874	15,083,642	15,970,678
D. S. Rib Bellies, lbs.....	4,687,715	3,688,657	.....
Extra S. C. Sides, lbs.....	189,729	298,270	724,715
S. C. Sides, lbs.....	408,041	566,620	287,513
Extra S. R. Sides, lbs.....	31,600	31,600	86,461
Short Fat Backs, lbs.....	3,349,980	3,694,419	5,562,050
D. S. Shoulders, lbs.....	34,598	38,085	230,579
S. P. Hams, lbs.....	49,058,519	40,000,446	31,020,290
S. P. Skinned Hams, lbs.....	25,709,731	25,573,410	26,523,691
S. P. Bellies, lbs.....	19,496,551	17,183,139	11,676,494
S. P. Picnics, lbs.....	14,334,840	13,934,635	9,856,741
S. P. Shoulders, lbs.....	243,787	206,775	191,975
Other Meats, lbs.....	10,169,978	8,663,693	10,957,255

At Liverpool stocks of bacon on March 1st were 24,405 boxes against 23,463 boxes on February 1st, hams 13,142 boxes against 6,111 boxes the previous month; shoulders 4,326 boxes against 2,131 boxes, refined lard, tons, 1,085 against 688 tons on February 1st; steamed lard 622 tierces against 925 tierces; and compound lard three tons against three tons the previous month.

Smoked Meat Tests

Do you know what your smoked meats cost you, wrapped and packed and ready to ship?

Have you an accurate method of figuring your costs, all the way from the loose cured meats to the finished product? Do you figure in everything, including shrinkage, labor, operating costs, supplies, etc.?

In figuring smoked cost from cured do you divide price by yield, or multiply by shrink? One way is wrong and will cost you money.

Send a 2-cent stamp for the article on "Short Form Smoked Meat Tests." Address Editor, THE NATIONAL PROVISIONER, Old Colony Bldg., Chicago, Ill.

Exports of Hog Products.

Exports of hog products for the week ended March 1 in detail follow:

	Pork, Brls.	Lard, Lbs.	Meats, Lbs.
Liverpool	175	2,168,000	5,287,006
London .....	.....	1,170,000	1,736,000
Glasgow .....	.....	175,000	604,000
Bristol .....	.....	1,119,000	549,000
Other English ports.....	.....	2,400,000	2,271,000
Antwerp	60	1,056,000	770,000
Germany	160	2,833,000	856,000
Holland .....	.....	879,000	505,000
France .....	.....	560,000	718,000
Other Con. ports.....	475	6,159,000	6,196,000
Elsewhere	425	283,000	120,000

Total

PORK—Demand was quiet, and the market steadily held. At New York mess was quoted at \$24.25@24.75; family \$26@27, and short clears \$28@32. At Chicago mess was quoted at \$22.

LARD—Demand more moderate and the market barely steady. At New York prime western was quoted at \$11.70@11.80c, middle western \$11.55@11.65c. City at \$11½c, refined to the continent \$12¼c, South American \$12½c—Brazil kegs \$13¼c—compound \$12@12¼c.

At Chicago regular lard in round lots was quoted at March price, loose lard .70 under March and leaf lard .70 under March.

BEEF—The market was steady, with trade quiet. Mess at New York was \$15@16, packet \$16@17, family \$19@21, extra India mess \$30@32; No. 1 canned corn beef \$2.35, No. 2 at \$4; sweet pickled tongues \$55@65, nominal.

SEE PAGE 43 FOR LATER MARKETS.

FEBRUARY MEAT SUPPLIES.

Receipts of livestock at nine leading centers during February, 1924, with comparisons, are reported officially as follows:

	Cattle.	Calves.	Hogs.	Sheep.
Chicago	235,181	60,662	1,073,070	275,043
St. Louis	51,028	17,752	453,165	17,454
Kansas City	123,795	22,109	250,264	95,992
Omaha	124,163	5,450	425,852	207,427
St. Joseph	61,081	2,311	381,406	34,201
St. Paul	43,128	5,606	206,080	106,870
Wichita	41,797	42,924	358,641	25,306
Denver	15,742	3,295	74,727	4,647
Total, Feb., '24.	717,592	163,001	3,280,629	788,779
Total, Feb., '23.	712,156	156,434	2,721,508	912,783

Receipts at nine leading markets for January and February, 1924, with comparisons, are officially reported as follows:

	Cattle.	Calves.	Hogs.	Sheep.
Chicago	530,702	124,925	2,346,657	684,204
St. Louis	121,064	40,057	562,397	45,761
Kansas City	297,292	58,523	881,639	214,959
Omaha	281,300	12,120	831,062	462,634
St. Joseph	125,200	4,899	742,232	77,866
St. Paul	90,286	15,015	449,684	212,788
Wichita	94,804	86,063	842,424	53,159
Denver	41,561	8,868	168,124	15,345
Total, Feb., '24.	1,661,442	349,184	7,041,126	1,984,030
Total, Feb., '23.	1,673,008	356,947	5,891,063	1,988,503

Slaughters at eight points for February, 1924, with comparisons, are reported officially as follows:

	Cattle.	Calves.	Hogs.	Sheep.
Chicago	147,929	54,521	676,266	186,674
Kansas City	71,778	19,895	158,101	79,426
Omaha	73,875	3,619	318,074	145,758
St. Joseph	27,363	2,222	144,317	17,963
St. Paul	25,977	4,702	144,095	85,435
Wichita	29,402	39,473	279,205	15,674
Denver	4,129	2,203	69,833	2,592
Total, Feb., '24.	388,608	128,304	1,875,510	549,844
Total, Feb., '23.	392,968	121,269	1,762,720	565,540

Slaughters at six leading centers for January and February, 1924, with comparisons, are officially reported as follows:

	Cattle.	Calves.	Hogs.	Sheep.
Chicago	342,612	109,523	1,572,421	451,910
Kansas City	164,638	47,900	366,486	171,762
Omaha	174,711	7,100	637,367	306,443
St. Joseph	55,439	4,720	369,937	48,331
St. Paul	60,644	11,569	331,467	176,893
Denver	17,910	3,422	103,171	28,306
Total, Feb., '24.	815,049	184,234	3,400,849	1,183,644
Total, Feb., '23.	807,070	180,779	3,116,452	1,176,147

ARMOUR FINANCIAL REPORT.

(Continued from page 24.)

service that could not have been rendered but for the world-wide distributing facilities of the packers, their ability to finance larger purchases than were called for by current consumption, and their facilities for storing the surplus against the time when the public would need it.

"Beef cattle were marketed in normal quantities during the year but the surplus pork products that pressed upon the market constituted unusual competition with beef, with the consequence that beef prices were not wholly satisfactory to either packers or producers. Sheep and lambs were comparatively scarce and high priced.

Foreign Business Good

"Despite continuance of disturbed conditions in Europe our business there has been remarkably good. The demand for pork products and fats called for the export of great quantities and in spite of the chaotic exchange conditions we received prompt payment for our goods in gold. It seems likely that European conditions will improve, and as they do, our business in Europe will increase.

"Our South American properties experienced a reasonably good year. There was a large demand in the British Isles and also in Continental Europe for our products from the Argentine and we anticipate a continuance of progressively improved conditions there.

"Your management is particularly gratified at the present relations between employees and the company. A plan under which the employees are represented in a conference board on problems of management is proving continuously more effective. A policy of reason, based on understanding, is solving problems and bridging difficulties. The conference board has already proved itself capable of both lowering and raising wages without strike, lock-out, or heated controversy. Both management and employees have through this method come to understand one another's point of view better. The result has been greater efficiency, contentment and happiness.

Relations With Employees

"Probably the greatest factor in cementing cordial relations between the company and its employees has been the acquisition by a large number of the employees of a quantity of the company's capital stock. In November your directors perfected a plan whereby the company undertook to sell to employees 50,000 shares of 7% preferred stock on a weekly payment basis. In ten days the allotment was more than 50% oversubscribed, and the employees had evidenced beyond question their desire to become partners in the business.

"This led to the adoption of a permanent plan for financing currently new purchases of stock by employees. Thus, while today some 40,000 of our employees own stock, there is reason to look forward to the time when most of the 60,000 Armour employees will have become part owners of the company with which they work.

"Armour and Company has some 77,000 stockholders and the fact that the ownership is so widespread is one of the best assurances of the permanent strength of the company. This large distribution of ownership attracts increased public confidence, and in turn fosters a spirit of trusteeship and co-operation on the part of both management and employees.

Prospects for the Year

"The new year promises continued improvement in our business. Our inventories are conservatively priced and, notwithstanding the enormous receipts of meat animals during the year, there are no abnormal accumulation of products hanging over the market. The people of this country are fully employed at good

wages, and when such is the case there is always active demand for meat and the other products which we sell.

"Armour and Company seeks to conduct its business so as to earn a reasonable profit upon the money invested. Its best service is performed when the company is in the healthiest and most prosperous condition, but in addition to doing a large volume of business at a fair profit, this company seeks to deserve public confidence in its policies and its purposes. We are pleased, therefore, to record with considerable pride, a feeling of confidence that during the past year substantial progress has been made in realizing that ambition."

The Delaware Company

The consolidated balance sheet, as of December 29, 1923, of Armour and Company of Delaware, including the North American Provision Company and their subsidiaries is shown below:

ASSETS	
Current Assets:	
Cash	\$ 3,699,236.21
Notes and Accounts Receivable ..	36,708,276.08
Inventories of Merchandise (less \$3,281,612.00 Drafts drawn against Foreign Consignments) ..	68,536,561.60
Marketable Securities at estimated realizable values	15,184,017.55
	\$124,128,091.44
Investment Stocks, Bonds and Advances	25,546,832.83
Properties:	
Land, Buildings, Machinery and Fixed Equipment	\$127,568,416.13
Refrigerator Cars, Delivery Equipment, Tools, etc.	4,090,839.19
Franchises and Leaseholds	1,761,901.08
	\$133,421,156.50
Deferred Charges, Including Unamortized Discount	14,232,568.24
	\$297,328,649.01
LIABILITIES	
Current Liabilities:	
Notes Payable to Armour & Company, of Illinois	\$ 28,089,811.62
Acceptances Payable	613,800.48
Accounts Payable	12,453,658.56
Preferred Stock Dividend Payable January 2, 1924	1,285,625.25
	\$ 42,442,395.91
Gold Notes:	
Wm. F. Mosser Company—8%, due in 1930	\$ 1,900,000.00
Morris & Company—7½%, due in 1930	14,000,000.00
	\$ 15,900,000.00
First Mortgage Gold Bonds:	
Delaware Company—5½%, Guaranteed, due in 1942	\$ 60,000,000.00
Morris & Company—4½%, due in 1939	18,257,000.00
	\$ 78,257,000.00
Minority Stockholders' Equity in Common Stock and Surplus of controlled companies herein consolidated	530,890.15
Guaranteed 7% Cumulative Preferred Stock Issued:	
Delaware Company	\$ 64,864,300.00
The North American Provision Company	8,600,000.00
	\$ 73,464,300.00
Common Stock Issued:	
(all owned by Armour & Company, of Illinois)	60,000,000.00
Surplus	26,734,062.95
	\$297,328,649.01

Officers and Directors

Directors of the company are: J. Ogden Armour, chairman of the board; Samuel McRoberts, president Metropolitan Trust Company of New York; James Simpson, president Marshall Field & Company, Chicago; Albert H. Wiggin, president The Chase National Bank of New York; Philip D. Armour; Charles F. Curtiss, dean of agriculture, Iowa State College; Charles W. Armour; Bernard A. Eckhart, president B. A. Eckhart Milling Company, Chicago; A. Watson Armour; Robert P. Lamont, president American Steel Foundries, Chicago; Arthur Reynolds, president Continental and Commercial National Bank, Chicago; Lester Armour; Michael W. Borders, attorney, Chicago; Arthur Meeker; Harvey J. Sconce, Agriculturist, Sidell, Ill.; Laurence H. Armour and F. Edson White. The Finance Committee consists of Samuel McRoberts, chairman; with Austin B. Carpenter, secretary; Philip D. Armour,

Arthur Reynolds, F. Edson White and Albert H. Wiggin.

The officers of the company are: F. Edson White, president; Philip D. Armour, first vice president; Charles W. Armour, vice president; Arthur Meeker, vice president; A. Watson Armour, vice president; Laurence H. Armour, vice president; Frederick W. Croll, vice president; Frank W. Waddell, vice president; Charles H. MacDowell, vice president; David T. Kiley, vice president; Victor H. Munnecke, vice president; Frederick W. Ellis, vice president; Herbert S. Johnson, vice president; Philip L. Reed, treasurer, William P. Hemphill, comptroller; and George M. Willets, secretary.

BRITISH PROVISION MARKET.

(Special Letter to The National Provisioner.)

Liverpool, England, Feb. 23, 1924.

The market on bacon this week has been entirely under the influence of the strike of dockers and transport workers. No goods could be removed from the quays, and as the warehousemen joined in the strike, nothing could be moved from the public cold stores, so that business has been confined to goods which were in private warehouses. Consequently, the volume of trade has not been large. For the same reasons, no interest has been taken in c. i. f. goods.

With the dockers' strike settled, and the termination of the warehouseman's strike, the provision trade is looking for an early release of the held-up goods from the quays and stores, and this should bring trading conditions to a normal course.

The bacon position has been marked as steady, bale bacon being dearer. With moderate shipments from the American seaboard, there will probably be a better tone to the market when trading is again resumed on normal lines.

EXPORTS OF PROVISIONS.

Exports of provisions from the Atlantic and Gulf ports for the week ending March 1, with comparisons:

PORK, BBLs.		From
	Week ended Mar. 1, 1924.	Nov. 1, 1923 to Mar. 1, 1924.
United Kingdom ..	735	1,292
Continent	488	12,946
West Indies	326	5,824
Total	1,061	20,062
BACON AND HAMS, LBS.		From
	Week ended Mar. 1, 1924.	Nov. 1, 1923 to Mar. 1, 1924.
United Kingdom ..	8,282,100	200,505,400
Continent	9,569,000	143,758,525
So. and Cent. Amer.	48,000	48,000
West Indies	108,000	124,000
Other countries .....	.....	1,007,500
Total	17,851,100	345,441,425
LARD, LBS.		From
	Week ended Mar. 1, 1924.	Nov. 1, 1923 to Mar. 1, 1924.
United Kingdom ..	11,062,384	96,307,961
Continent	8,056,284	249,595,351
So. and Cent. Amer. ....	.....	1,130,000
West Indies	207,000	1,472,000
Other countries .....	.....	73,172
Total	19,355,678	348,579,494

RECAPITULATION OF THE WEEK'S EXPORTS.

From—	Pork, lbs.	Bacon and hams, lbs.	Lard, lbs.
New York	734	11,890,100	12,793,678
Portland, Me. ....	.....	3,022,000	5,198,000
Boston .....	.....	1,890,000	214,000
Philadelphia .....	.....	.....	22,000
Baltimore .....	.....	.....	185,000
New Orleans	326	.....	700,000
St. John, N. B. ....	.....	1,049,000	.....
Total week	1,061	17,851,100	19,355,678
Previous week	253	15,719,000	17,437,657
2 weeks ago	2,076	16,185,100	19,241,751
Cor. week, 1923	2,082	20,392,250	22,708,888
Comparative summary of aggregate exports in lbs., from Nov. 1, 1923, to Mar. 1, 1924.			
	1923-1924.	1922-1923.	Increase
Pork, lbs.	4,012,400	3,742,400	270,000
Bacon and hams, lbs.	345,441,425	278,949,650	66,492,775
Lard, lbs.	348,579,494	310,017,825	38,561,669

NEW YORK LIVESTOCK.

Receipts for week ending Saturday, March 1, 1924, are as follows:

	Cattle.	Calves.	Hogs.	Sheep.
Jersey City	2,963	8,361	11,837	17,883
New York	1,036	1,625	33,652	228
Central Union	3,649	1,642	.....	19,423
Total	7,648	11,628	45,489	37,534
Previous week	9,421	11,542	38,623	35,564
Two weeks ago	10,030	10,861	41,017	35,087

TALLOW, STEARINE, GREASE AND SOAP

WEEKLY REVIEW

TALLOW—The market the past week has been rather quiet, and although some further business was claimed at eight cents for extra, New York, the market had an unsteady undertone. Offerings were fair and buyers were slow to take hold.

There appeared to be a fair-sized inquiry, however, slightly below the market. In the west the situation showed little change from that prevailing a week ago. Chicago reported a fair demand—in fact enough to keep the product moving, and to prevent any accumulation. At Liverpool the market was unchanged during the week, with Australian good mixed quoted at 44s 9d and fine at 46s 6d.

At the London auction on March 5th, 649 casks were offered, of which 536 casks were sold, mutton tallow being quoted at 49s 6d@51s 3d, beef at 47@48s, and good mixed at 47s@47s 6d.

At New York special loose was quoted at 7½¢, extra at 8¢, and edible at 9@9½¢. At Chicago prime packer was quoted at 8@8½¢, fancy 8½¢@8¾¢, and edible at 9¢.

OLEO STEARINE—The market was rather quiet and more or less heavy, with some small sales of oleo at New York at 9¼¢, a decline of ¼¢ compared with the previous sales. On the decline demand was limited, and offerings fairly liberal. At Chicago the market was easier, but relatively firmer than in the east, with oleo quoted at 9½¢@9¾¢.

OLEO OIL—The market was moderately active and weaker, with prices off about a half cent compared with a week ago, extra New York selling at 13½¢ with rumors of sales at 13¾¢. At New York the market was quoted at 13½¢ for extra, 13¼¢@12¢ for medium and 10¼¢@11¢ for low-grades. At Chicago extra was quoted at 13¾¢.

SEE PAGE 43 FOR LATER MARKETS.

LARD OIL—A fair business was reported, with prices unchanged from a week ago. At New York edible was quoted at 13¢; extra No. 1 at 11¼¢; No. 1 at 10½¢ and No. 2 at 10¼¢.

NEATSFOT OIL—Demand was quiet but the market was steady; at New York pure was quoted at 13¾¢, extra at 10¾¢; No. 1 at 10½¢, and cold-pressed at 17¢.

GREASES—A rather steady demand has been in evidence, and the market held the recent levels. Offerings were fair, but stocks were not large. In the west demand was fairly good with offerings rather liberal but no accumulations, owing to moderate prices and to steady absorption. At New York yellow and choice house were quoted at 7@7¼¢—A White 8¢—B white 7½¢—choice white at 9¼¢.

At Chicago brown was 6@6¼¢; yellow 6¾¢@7¼¢—B white 7@7¼¢—A White 7¾¢@7¾¢, and choice white 7¾¢@8¢.

PLEASED WITH "BOSS" DEHAIRER.

The Butzer Packing Co., Salina, Kansas, has lately installed a "BOSS" Grate Hog Dehairer. The manager of this company, Chas. F. Dodds, writes The Cincinnati Butchers' Supply Co., the patentees and manufacturers of "BOSS" Dehairers, on Feb. 28th, enclosing check for machine, as follows: "We assure you we are very well pleased with the kind of work it is turning out."

EASTERN FERTILIZER MARKETS

(Special Report to The National Provisioner.)

New York, Mar. 5, 1924.—Ground blood changed hands during the week at \$3.70 and sellers are now asking slightly higher prices.

Ground fertilizer tankage is being held around \$3.35 with some sales at a little higher price for a special grade. The feeling seems to be a little better around as the manufacturers are now moving out the mixed fertilizer.

Nitrate of soda for prompt shipment is moving at a good rate and prices are much stronger.

Hard pressed beef cracklings 50% protein sold at 55¢ per unit during the week and there is still large quantities for sale with no buyers in this section.

CHEMICALS AND SOAP SUPPLIES.

(Special Report to The National Provisioner.)

New York, March 5.—Latest quotations on chemicals and soapmakers' supplies are as follows:

Seventy-six per cent caustic soda, \$3.76 @ \$3.91 per cwt.; 98 per cent powdered caustic soda, \$4.16@ \$4.56 per cwt.; 58 per cent carbonate of soda, \$2.04@ \$2.19 per cwt.

Clarified palm oil in casks of 2,000 pounds, 7½¢@8¢ lb.; olive oil foots, 10@10½¢ lb.; East India Cochin coconut oil, 14¢ lb.; Cochin grade coconut oil, domestic, 10¾¢@11¢ lb.; Ceylon grade coconut oil, 10@10½¢ lb.

Prime summer yellow cottonseed oil, 11¼¢@11½¢ lb.; soya bean oil, 12¼¢@12½¢ lb.; linseed oil, 9¢@9½¢ gallon; crude corn oil in barrels, 11½¢@11¾¢ lb.; peanut oil in barrels, New York, deodorized, 16¢ lb.; peanut oil in tanks, f. o. b. mills, 12¢ lb.

Extra tallow, f. o. b. seller's plant, 8¢ lb.; dynamite glycerine, nominal, 15½¢ lb.; saponified glycerine, nominal, 11¾¢ lb.; crude soap glycerine, nominal, 10½¢ lb.; chemically pure glycerine, nominal, 16¾¢@16½¢ lb.; prime packers' grease, nominal, 7@7½¢ lb.

Packinghouse By-Products Markets

Blood.

Chicago, March 5, 1924.

The blood market is a little weaker. Big packers are offering the best light blood at \$3.70.

	Unit ammonia.
Ground	\$3.65@3.75
Crushed and unground	3.40@3.50

Digester Hog Tankage Materials.

The market is a little easier. There is very little demand from a feeding standpoint, and unfavorable news from fertilizer markets.

	Unit Ammonia.
Ground, 10 to 12%, ammonia	\$2.75@2.85
Unground, 10 to 12%, ammonia	2.40@2.65
Unground, 7 to 9%, ammonia	2.15@2.35

Fertilizer Tankage Materials.

Demand is temporarily shut off. Wires were withdrawn on account of Virginia-Carolina Chemical Co. going into the hands of receiver. The trade seems to be awaiting results.

	Unit ammonia.
High grade, ground, 10-11%, ammonia	\$2.50@2.65
Lower grade, ground, 6-9%, ammonia	2.35@2.45
Medium to high grade, unground	2.10@2.35
Low grade and country rend., unground	1.75@2.00
Hog meal	2.35@2.45
Grinding hogs, pigs' toes, dry	28.00@30.00

Bone Meals.

The bone meals market continues very slow, prices being at the bottom.

	Per ton.
Raw bone meal	\$26.00@30.00
Steamed, ground	20.00@22.00
Steamed, unground	14.00@16.00

Cracklings.

There is little trading in the crackling market this week, at very low prices. Buyers' ideas are around 60¢ delivered Chicago and Western points.

	Per ton.
Pork, according to grease and quality	\$35.00@45.00
Beef, according to grease and quality	25.00@30.00

Bones, Horns and Hoofs.

The market for manufacturing bones is very good. Hoofs sold at \$32.50 Chicago.

No. 1 horns	\$190.00@200.00
No. 2 horns	90.00@100.00
No. 3 horns	65.00@75.00
Culls	30.00@35.00
Hoofs, black and striped, unassorted ..	28.00@30.00
Hoofs, white, unassorted	40.00@45.00
Round shin bones, unassorted, heavies ..	65.00@70.00
Round shin bones, unassorted, lights ..	55.00@60.00
Flat shin bones, unassorted, heavies ..	50.00@55.00
Flat shin bones, unassorted, lights	40.00@45.00
Thigh bones, unassorted, heavies	75.00@80.00
Thigh bones, unassorted, lights	65.00@70.00

Glue and Gelatin Stock.

Very light trading in these products, buyers' ideas being under producers'. Jaws, skulls and knuckles are quoted at a \$32 top.

	Per ton.
Calf stock	\$24.00@26.00
Edible pig skin strips	75.00@85.00
Rejected manufacturing bones	40.00@42.00
Horn piths	20.00@22.00
Cattle jaws, skulls and knuckles	31.00@33.00
Junk and hotel kitchen bones	25.00@27.00
Sinews, pizzles and hide trimmings	19.00@21.00

Animal Hair.

The hog hair market continues rather quiet, it being between seasons. Winter stocks have been contracted for, and it is a little early for summer stocks. Recent quotations follow, delivered, Chicago basis:

Field and coil dried, winter, lb.	2¼@3¢
Processed, winter, lb.	8@7¢
Dyed, winter	7¼@8¢
Cattle switches (110 for 100); each	2½@3¼¢
Horse mane hair, green, lb.	8@9¢
Unwashed dry horse mane hair, lb.	12@13¢

Pig Skin Strips.

There is little demand for pig skin strips. Sellers have asked 43¢ per lb., basis Chicago, while buyers are offering 4¼¢ for No. 1 tanning grades, and around 3@3¾¢ for Nos. 2 and 3.

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Frost-Richie Building
State & Warren Streets
New York Office:
431 West 14th Street

TO FIGURE DEPRECIATION.

(Continued from page 26.)

sells it for \$50,000. He has \$40,000 as his cost and reports \$10,000 profit. The Treasury Department objects to the practice.

The building itself was valued at \$30,000, the land at \$10,000. Taking 2 per cent depreciation on the building each year for 10 years pares away 20 per cent of its value, or \$6,000, thus reducing the total cost of the building to \$24,000 and of building and lot to \$34,000, showing a profit of \$16,000.

The taxpayer then has to pay a higher tax than he anticipated, a tax on \$16,000 instead of \$10,000. If he had known such a depreciation practice was necessary he might have refused to sell except at a higher price.

The Exception to the Rule.

There is one exception to this ruling. Where a taxpayer owns the property in which he lives, thus adapting it to his personal use he cannot take depreciation under the law. If he is not taking depreciation under such circumstances, then when he sells the property he will not have to figure depreciation in computing profit on the sale.

Up to the last year or year and a half instructions were given to the field exam-

iners of the Bureau of Internal Revenue to figure depreciation from the actual cost of the asset. Such a method, in reducing the asset value, likewise cuts down the surplus of the company and results in a higher tax under the excess profits tax laws.

Some Points to Remember.

Some people have contended that a lower rate of depreciation cuts down the amount which can be taken as a deduction against taxable income each year and thus increases each year's tax. It must be remembered, however, that the normal tax on corporations during the high tax period when the excess profits taxes were figured, was 10 per cent.

During this time the maintaining of a high invested capital was desirable in order to reduce tax. After 1921 the excess profits tax disappeared, but the corporation tax later increased to 12½ per cent normal tax, or a 25 per cent increase. By taking a lower rate of depreciation in the years prior to 1917 and building up the invested capital there was a material saving during the excess profits tax years and a greater asset value was left upon which depreciation could be taken in later years when the normal rate of tax was higher.

I do not wish to give the impression that I suggest using depreciation to reduce the tax paid. I am merely pointing out what problems accompany the depreciation question. The average man would rather charge an asset off to expense in the year in which it is acquired, providing he has that privilege. But, in doing this he is only increasing his tax rate if the asset was purchased during or before the high tax years. Of course, there are some exceptions to the rule—I am considering the averages.

An important development in depreciation occurred February 26, 1921, when a ruling called A. R. M. 106 was promulgated by the Treasury Department. That ruling stipulates that the depreciable fixed assets of a corporation cannot be reduced by any theoretical computation of depreciation in years prior to the high tax years unless the Treasury Department can prove that the asset value has diminished.

Burden of Proof Is on Government.

No examining officer can look over a concern's books and papers, figuring its depreciation on theoretical rate and reducing its invested capital just because it has not taken depreciation in years prior to 1916. This is the one point where the burden of proof is on the Government. Taxpayers who have had their depreciation arbitrarily cut down in such a manner may ask for relief under A. R. M. 106.

Of course, in asking for such relief the taxpayer must prove that his book figures at least represent the value of the property. Appraisals in 1916 will help. The amount of repairs made to the plant or property during earlier years, together with the increase in other values, will all assist the taxpayer in proving that his values are at least those shown on the books.

While the Treasury Department must prove its point, there is naturally some burden on the taxpayer. However, it may be that considerable asset values were acquired during those prior years and it is now the desire of the taxpayer to reestablish those values, pay the tax, and have the use of the asset for both depreciation and invested capital.

There is a question, however, as to whether this may be done under A. R. M. 106. Some Treasury Department auditors are averse to permitting any change in the values as shown on the books as of January 1, 1917; others will allow items previously charged to expense to be capitalized.

A. R. M. 106 has probably saved more money for the taxpayers than any other one ruling under the revenue laws. Out of the 30 per cent of the additional taxes for 1917, 1918, 1919, 1920, and 1921 due to depreciation, probably 25 per cent could have been avoided by the application of this ruling.

[EDITOR'S NOTE—It is, of course, not possible to cover completely very much of Federal tax procedure in an article of this length, and this article deals with only one phase of the subject. System readers who wish further information upon some particular point or phase of this subject can obtain it by writing the Bureau of Business Standards of the A. W. Shaw Company.]

OIL CHEMISTS MEETING.

The fifteenth annual meeting of the American Oil Chemists' Society will be held at the Roosevelt Hotel, New Orleans, La., on Monday and Tuesday, May 5th and 6th, 1924, the two days immediately preceding the annual convention of the Interstate Cottonseed Crushers' Association.

President Battle is arranging a program of unusual interest and this will be undoubtedly the biggest and best meeting ever held. Reports from the several working committees will be presented and the discussion of these will bring out many points.

Some Typical Depreciation Rates

ITEM	Life in Years	ITEM	Life in Years
Adding Machines	5	Dust collecting system	10-13
Alternators	20-25	Engines	
Anvils	10-20	Gas _____	10-20
Automobiles	2½-4	Steam _____	10-25
Belting	8-20	Fans, ventilating	13
Blowers	15-20	Fire extinguishers	10
Boilers	15	Forges	20
Buildings		Furniture and fixtures	
Modern reinforced concrete	60-100	Where styles are frequently changed	5
Early concrete construction	50	Where styles do not change	10-20
Brick	40-60	Generators	15
Brick veneer	35	Heating systems, steam	20
Mill constructed loft building	35	Hoists	8-13
Temporary outside structures	4-10	Hose, fire	5
Frame	20-33	Jigs	3
Cars		Laboratory equipment	10
Mine _____	4	Lathes, steel	10
Oil tank _____	20	Lockers, steel	20
Carts, hand drawn	5	Machinery, light duty, stable lines of manufacturing	25-30
Chimneys		Machinery, ordinary duty and repair	20
Brick _____	14-33	Machinery, abused and heavily used	8-10
Chutes	4-10	Mining machines	5-8
Compressors, air	13-17	Molding equipment	5-7
Concrete mixers	5-7	Motors, electric	8-20
Condensers	10-33	Patterns	1-5
Containers		Piping, general	10-25
Barrels, steel oil _____	7	Power plant equipment	13
Cans, ash _____	3	Pumps	12-20
Casks _____	10	Shafting, pulleys	10-25
Conveyors, general	5-10	Shop equipment	7-20
Derricks		Superheaters	33
Steel _____	13	Switchboards	12
Wooden _____	7	Trucks	4-5
Dies	2-4	Turbines, steam	15-33
Dredges	11	Typewriters	5
Drills		Woodworking machinery	20
Presses _____	13-20		
Tripod _____	7		

NOT TO BE APPLIED LITERALLY.

Individual conditions and location modify the life of an asset. Figures such as these serve as general guides. The "straight line" annual depreciation rate is, of course, the reciprocal of the life; for an asset with a 20-year life it would be 5%.

VEGETABLE OILS WEEKLY REVIEW

THE NATIONAL PROVISIONER is Official Organ of the Interstate Cottonseed Crushers' Association, the Texas Cottonseed Crushers' Association, South Carolina Cottonseed Crushers' Association, the Georgia Cottonseed Crushers' Association and the Mississippi Cottonseed Crushers' Association.

Market Weak—New Season's Lows—Liquidation Continues—Support Lacking—Lard Easy—Cash Trade Moderate—Crude Offers Light.

Operations in cottonseed oil futures at the outset of the week were on a rather small scale, with the market marking time and awaiting developments. Toward the middle of the week liquidation was resumed, and in the absence of support excepting from shorts, prices went to some new low levels for the season, with the May delivery leading.

Houses with southern connections led the selling, uncovering stop-less orders, which tended to add to the weakness in the market. Excepting for active covering of shorts and buying of May against sales of July, at .35 discount for May, there was little or no buying power under the market, and it appeared as though prices continued to work downward under their own weight.

Cash Trade Disappointing.

Cash trade reports continued very disappointing, and as yet the anticipated improvement in cash trade this month has failed to materialize in a very important way. The demand was more or less spas-

modic again, and on the whole was slow to fair.

In the east, demand for compound was reported flat, while oil was moving slowly, although reports indicated a fairly good business passing in the south. In the east, competition from pure lard continued to be felt, and as long as compound remains at a premium, the belief prevailed that demand would continue of a hand-to-mouth character.

The hog movement let up somewhat this week, without bringing any noticeable strength in the lard market, due possibly to a more moderate domestic trade, but due largely to a continuance of slow foreign demand. Export lard trade with the continent was interrupted by lower exchange rates, while stocks of lard, both here and abroad, were on the increase.

At Chicago lard stocks the last half of February increased 3,800,000 lbs., and during the month of February increased nearly 13,000,000 lbs., with the stocks March 1 totaling 22,052,000 lbs. against 9,646,000 on Feb. 1st and 11,229,000 lbs. on March 1, last year. At the leading western packing points the lard stocks increased 13,000,000 lbs. during February, and totaled 34,028,000 lbs. against 22,885,000 on March 1 last year.

While the hog movement was lighter, and this brought about some ray of hope that the run was on the decline, it was felt that weather conditions had partly been responsible for the smaller receipts, and as a result the disposition was to wait developments.

No Shortage of Cotton Oil.

As there is no shortage of cotton oil in sight, the oil market is dependent upon lard values to a very great extent. Should the lard demand keep at anything like the pace of the past year, and the hog receipts fall off somewhat, higher prices are more than likely for lard, as notwithstanding the recent increases, the present stocks are not large. An advancing lard market would have considerable constructive influence on oil especially if lard should increase its premium over oil. And of late the summer month deliveries of lard have been showing a tendency to do this. May lard this week going to 105 points over May oil, the widest difference for some weeks past.

The supply-and-demand position of cottonseed oil is one where comfortable supplies are in sight, and the demand at the recent pace not large enough to keep the surplus off the market. Consumption continues to run behind a year ago, while to date there is nothing positive to indicate that the crush of oil this season will not be as large as last year. Should consumption for the season continue behind that of a year ago, the carry-over nat-

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urally would have to be larger, because of the smaller distribution.

The February government report is anxiously awaited, and is expected to make an unsatisfactory showing compared with last year, while the first week of March has failed to show any improvement. There is no denying that the consumption during March, April and May last year was light at about 446,000 bbls. for the three months, or an average of 148,000 bbls. per month, so that it is not surprising to find the trade looking for better distribution during those months this year.

Two Questions of Interest.

The serious question is, how much greater the distribution will be, and, whether or not consumption the last six months of this season will be increased sufficiently by lower prices, which now prevail, to wipe out the loss in consumption the first half of the season, and make for a carry-over as small as that at the end of last season. This was responsible for the bull market in October, with the latter responsible for the small consumption the first few months of this season owing to the high prices that prevailed at the outset of this crop year.

A very important factor that will determine to some extent the supplies the balance of the season is the seed receipts after February 1. As an indication of

what might be expected, the seed market continues weak, with reports current this week that North Carolina seed had sold at \$40 or \$42 per ton delivered, which after allowing for the minimum prices for products, would indicate eight cents for crude oil.

Crude oil offerings, however, were light, with some moderate sales in the southeast at 8½¢, and with little doing in Texas or the Valley. Reports indicated that one of the large refiners had been selling southeast crude moderately, and this had a depressing influence on futures.

The receivership for the Virginia-Carolina Chemical Co., which controls the Southern Cotton Oil Co., was also an unsettling factor in the market, even though it was indicated that the business was to continue, as heretofore. The company's operations in the market have been limited this season, so that there is no cause for any concern on this account. The receivership simply brought to mind again the unsatisfactory conditions prevalent in the cotton oil industry from beginning to end—and indicated the necessity of some constructive force for the industry as a whole.

The expectations are that the tariff on foreign oils will come up for consideration at Washington shortly, and there is a disposition to look for some lowering of the duties.

COTTONSEED OIL—Market transactions:

Thursday, February 28, 1924.

	—Range—			—Closing—	
	Sales.	High.	Low.	Bid.	Asked.
Spot.				1000	a
Mar.	300	1005	1000	1000	a 1010
Apr.					1030 a 1050
May.	3800	1060	1055	1060	a 1062
June.					1065 a 1085
July.	1600	1081	1085	1090	a 1093
Aug.					1097 a 1103
Sept.	400	1095	1092	1096	a 1110
Oct.	100	1043	1043	1025	a 1050

Total sales, including switches, 82,000 P.
Crude S. E. 887½-900.

Friday, February 29, 1924.

	—Range—			—Closing—	
	Sales.	High.	Low.	Bid.	Asked.
Spot.				990	a 1050
Mar.				990	a 1010
Apr.				1015	a 1035
May.	1900	1060	1046	1048	a 1049
June.				1053	a 1068
July.	5700	1093	1078	1078	a 1080
Aug.	1500	1097	1091	1085	a 1086
Sept.	500	1093	1086	1086	a 1088
Oct.				1000	a 1025

Total sales, including switches, 10,000 P.
Crude S. E. 875-900.

Saturday, March 1, 1924.

	—Range—			—Closing—	
	Sales.	High.	Low.	Bid.	Asked.
Spot.				990	a 1025
Mar.	100	990	990	990	a 1000
Apr.				1010	a 1030
May.	2000	1040	1036	1039	a 1040
June.				1045	a 1062
July.	2100	1070	1068	1070	a 1072
Aug.	100	1075	1075	1077	a 1080
Sept.	400	1080	1075	1075	a 1079
Oct.				1000	a 1025

Total sales, including switches, 4,700 P.
Crude S. E. 875 nom.

Monday, March 3, 1924.

	—Range—			—Closing—	
	Sales.	High.	Low.	Bid.	Asked.
Spot.				975	a 1050
Mar.				980	a 1010
Apr.				1000	a 1025
May.	1500	1039	1030	1030	a 1031
June.				1040	a 1055
July.	5300	1069	1061	1063	a 1065
Aug.				1068	a 1074
Sept.	500	1075	1071	1071	a 1075
Oct.	200	1005	1001	1000	a 1015

Total sales, including switches, 75,000 P.
Crude S. E. 875 sales.

Tuesday, March 4, 1924.

	—Range—			—Closing—	
	Sales.	High.	Low.	Bid.	Asked.
Spot.				1000	a 1050
Mar.				990	a 1025
Apr.				1000	a 1020
May.	600	1042	1036	1032	a 1035
June.				1040	a 1060
July.	4400	1073	1067	1065	a 1068
Aug.				1072	a 1073
Sept.	800	1085	1075	1073	a 1075
Oct.				1000	a 1025

Total sales, including switches, 5,800 P.
Crude S. E. 862½-875.

Wednesday, March 5, 1924.

	—Range—			—Closing—	
	Sales.	High.	Low.	Bid.	Asked.
Spot.				975	a
Mar.	1900	1000	991	990	a 1010
Apr.				1005	a 1020
May.	8500	1030	1017	1017	a 1019
June.				1020	a 1045
July.	8600	1064	1053	1055	a 1056
Aug.	200	1065	1065	1060	a 1062
Sept.	1100	1070	1066	1066	a 1068
Oct.	100	1000	1000	1000	a 1020

Total sales, including switches, 22,400 P.
Crude S. E. 850-862½.

Thursday, March 6, 1924.

	—Range—			—Close.	
	Sales.	High.	Low.	Bid.	Asked.
Mar.				980	a 1025
Apr.				1000	a 1020
May.	1023	1017		1022	a 1024
June.				1030	a 1045
July.	1058	1055		1056	a 1059
Aug.	1060	1060		1063	a 1067
Sept.	1069	1066		1065	a 1071
Oct.				1000	a 1025

SEE PAGE 49 FOR LATER MARKETS.

COCOANUT OIL.—Demand the past week was fairly good, but buyers' ideas were below the market, and as a result, operations continued small. On the whole the market was steady, with indications that 8½¢, coast, could be done, and 8¾¢ New York. The copra market continued nominal at 5½¢ New York and 5¾¢ coast. At New York Ceylon type in barrels quoted 9½¢@9¾¢, tanks coast 8¼¢@8¾¢; tanks New York 8¾¢@8¾¢; Cochin type

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barrels New York 11@11¼c, edible 10@10½c.

SOYA BEAN OIL—The market maintained a firmer undertone, but business on the whole continued small. Sales were reported, sellers' tanks f.o.b. Norfolk, 10½c, and sellers' tanks f.o.b. coast at 10c. At New York crude in barrels was quoted at 11¾@12c, tanks New York 10¾c; tanks coast 10@10½c; edible, bbls., New York, 12½@13c.

PEANUT OIL—Lack of supplies continued to make for small trade. At New York de-odorized in barrels was quoted at 15½@16c.

CORN OIL—The market was rather dull and barely steady with buyers holding off, due partly to the heaviness in cotton oil. At New York crude in barrels was quoted at 11@11¼c, tanks Chicago 9¼@9¾c; refined barrels New York 12½@13c—cases \$13.38.

PALM OIL—A firmer tone was reported in evidence, with offerings moderate, but as the tallow market has again developed a barely steady tone, the disposition was to look on for the moment. At New York Lagos spot was quoted at 7.85@8c, shipment 8@8½c, Niger spot 6.85@7c—shipment 7@7¼c.

PALM KERNEL OIL—A fair demand was in evidence and moderate sales were reported at nine cents, spot New York, with supplies generally light. At New York imported was quoted at 9@9¼c.

SESAME OIL—The market was easy, but the decline brought about more active trading, and a fair business was reported, March-April shipment, at 11½c New York. Spot oil was in slow demand and held at 11¾c New York.

COTTONSEED OIL—Demand only fair with refined barrels New York quoted at 10½@11c, although de-odorized store oil here was selling around 10¾c. Southeast and Valley crude 8¼@8½c—Texas 8¾c bid.

SOUTHERN MARKETS.

Dallas.

(Special Wire to The National Provisioner.)

Dallas, Tex., March 6, 1924.—Crude cottonseed oil steady today at 8¾c; cracked cake and meal, \$36.50 ton; slab cake, \$34.00. Texas common points; active market. Hulls, \$8.50@10.00 on location; lint-ers, first cut, 9@10c; second cut, 4@5c; mill run, 5@7c.

New Orleans.

(Special Wire to The National Provisioner.)

New Orleans, La., March 6, 1924.—Prime crude steady at 8½c bid. Valley. Mills not offering. Thirty-six per cent meal, \$39.50; 41 per cent meal \$41.40; 43 per cent meal, \$44.40; loose hulls, \$13.90. Sacked hulls, \$14.30; all delivered New Orleans.

COTTON SEED OIL EXPORTS.

Exports of cottonseed oil from New York March 1 to March 6, none.

INDIAN OIL SITUATION.

The latest forecast for the sesame crop of Burma, India, puts the 1923-24 acreage at 298,630 acres, and the estimated area destroyed is 38,840 acres. Consul General Alexander W. Weddell, Calcutta, India, in a report to the Department of Commerce, transmits the latest forecasts of the sesame crop by O. M. Rees, Commissioner of Settlements and Land Records, Burma.

This report of November 29, 1923, states that at the corresponding date last year the area sown was estimated at 312,700 acres and the area destroyed at 47,800 acres. The prospects are good in Toun-goo, Henzada and Mandalay. Elsewhere, owing to insufficient late rains, the prospects are generally poor.

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RECEIVERSHIP FOR SOUTHERN.

A receivership for the Southern Cotton Oil Co. and its parent organization, the Virginia-Carolina Chemical Co., was established by the federal court in New York City this week. C. G. Wilson of Richmond, Va., president of the Southern, and A. T. Vanderbilt, an attorney of Orange, N. J., were appointed ancillary receivers. Bankers are working on a reorganization plan, and it is understood that company operations will continue as usual in the meantime.

Assets in the New York court's jurisdiction of the Virginia-Carolina Chemical Co., which is one of the largest manufacturers of fertilizers in the country and, through its subsidiary, one of the largest producers of cottonseed products, were given as \$1,196,000 and liabilities are said to aggregate \$3,400,000.

Total claims are understood to exceed \$46,000,000. The latest balance sheet of the Virginia-Carolina company shows assets and liabilities, including capital stock, totaling \$103,000,000.

The ratio of current assets to current liabilities are approximately 3 to 1, according to one official, who also pointed out that the company has approximately \$6,000,000 cash and has reduced its bank loans.

The receivership action was brought about through a petition by the Steel Cities Chemical Company of Birmingham, Ala., based on a \$46,222 claim against Virginia-Carolina, and a promissory note for \$4,000 of the Southern Cotton Oil Co. The petitioner admitted the solvency of both companies, placing the liabilities of the parent firm at \$25,000,000 and those of the subsidiary at \$12,000,000.

Mr. Wilson issued a statement in which he said that the receivership action was taken only when it became apparent that it was the sole means of protecting the company's assets and property and the interests of its security holders, and after it had been found impossible to obtain further credit on which to conduct the present season's operations, despite favorable conditions in the industry.

TRADE GLEANINGS.

The Nelson Meat Co., San Jose, Calif., plans to extend and enlarge its plant.

Tittle Brothers Packing Co., Gary, Ind., has opened its third retail market in South Bend, Ind.

The Pacific Prepared Meats Products Company of Seattle, Wash., has changed its name to Hedlund & Co.

The storage warehouse of Kingan & Co., Indianapolis, Ind., was recently damaged by fire. The damage to the building was estimated at \$25,000 and to the contents at \$75,000.

Word has been received from Hamburg, Germany, of the death of Herr Claus Schaub, senior member of the big importing and exporting firm of Schaub & Company. Herr Schaub was 73 years of age, and was very well known in the trade world.

The Louis Meyer Co., Inc., Brooklyn, N. Y., recently held an open house day and invited the public to view its magnificent new plant. Visitors were escorted through the plant, after which refreshments were served and an orchestra concert given.

S. T. Nash was elected chairman of the board at the recent meeting of the Cleveland Provision Co., Cleveland, Ohio. W. F. Nash, formerly vice president, was elected president. Other officers are: R. P. Nash and H. L. Nash, vice presidents; T. H. Nash, treasurer; H. A. Schanz, secretary.

BOSTON MEAT SUPPLIES.

Receipts of western dressed meats and slaughter under federal and city inspection at Boston, Mass., are officially reported as follows for the week ending March 1, 1924, with comparisons:

	Week ending Mar. 1.	Previous week.	Cor. week 1923.
Western dressed meats:			
Steers, carcasses	1,364	1,752	2,452
Cows, carcasses	1,076	1,021	1,590
Bulls, carcasses	65	83	43
Veals, carcasses	1,750	961	854
Lambs, carcasses	18,623	12,896	11,215
Mutton, carcasses	687	435	1,029
Pork, lbs.	214,469	327,406	224,769
Local slaughters:			
Cattle	1,471	564	1,434
Calves	1,382	1,708	2,441
Hogs	18,600	14,237	23,767
Sheep	3,897	5,315	7,469

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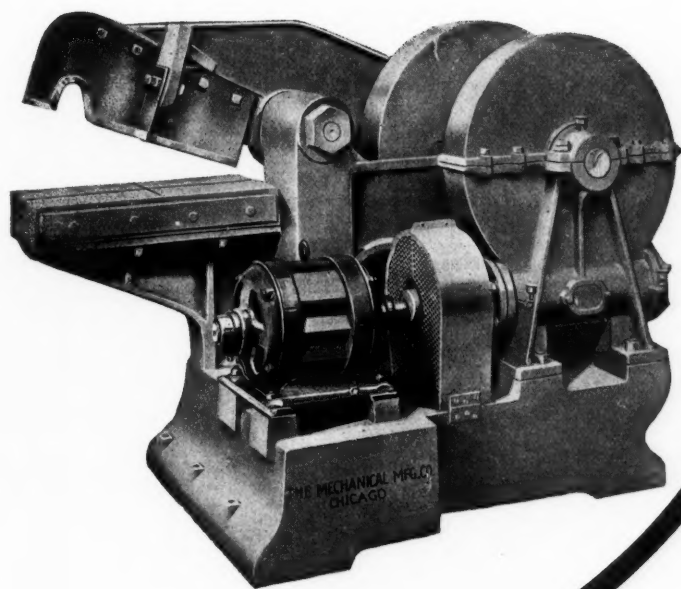
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THE WEEK'S CLOSING MARKETS

FRIDAY'S CLOSINGS

Provisions.

Provisions firmer under lighter offerings, scattered commission house buying and covering with smaller hog receipts the feature. Hogs firm but foreign markets irregular. Domestic trade fairly good but export demand quiet owing to weakness in exchanges. Hog movement being watched closely and sentiment on the whole is less bearish.

Cottonseed Oil.

Cotton oil very dull, barely steady prices at week end; holding around season's lows. Better tone in lard checking selling. Reports indicate moderate cash trade. Crude offerings light; Southeast asking 83½c; Texas, 83½c. February consumption estimated at 150,000 to 175,000 bbls.

Quotations on cotton seed oil at Friday noon, were: March, \$9.80@10.25; April, \$10.00@10.20; May, \$10.20@10.22; June, \$10.30@10.45; July, \$10.56@10.58; August, \$10.63@10.66; September, \$10.68@10.70.

Tallow.

Five hundred thousand lbs. extra New York tallow sold at 7½c; market weaker.

Oleo Oil and Stearine.

Stearine, 9½c.

FRIDAY'S GENERAL MARKETS.

New York, March 7, 1924.—Spot lard at New York, prime western, \$11.75@11.85; middle western, \$11.60@11.70; city steam, \$11.37½@11.50; refined, continent, \$12.25; South American, \$12.50, Brazil kegs, \$13.50; compounds, \$12.00@12.25.

Liverpool Provision Markets.

Liverpool, March 7, 1924.—(By Cable.)—Quotations today: Shoulders, square, 57s; New York, 57s; shoulders, picnics, 49s; hams, long cut, 75s; hams, American cut, 80s; bacon, Cumberland cut, 63s; bacon, short backs, 69s; bellies, clear, 68s; Wiltshires, 65s; spot lard, 67s.

Hull Oil Market.

Hull England, March 7, 1924.—(By Cable.)—Refined cottonseed oil, 48s; crude cottonseed oil, 42s.

ARGENTINE BEEF EXPORTS.

Cabled reports of Argentine exports of beef this week up to March 7, 1924, show exports from that country were as follows: To England, 82,266 quarters; to the continent, 39,016 quarters; other ports, none.

Exports for the previous week were as follows: To England, 107,305 quarters; to the continent, 96,960 quarters; other ports, none.

PORK CUTS AT NEW YORK.

(Special Report to The National Provisioner from H. C. Zann.)

New York, March 5, 1924.—Wholesale prices on green and sweet pickled pork cuts: Pork loins, 17@18c. green hams, 8-10 lbs., 16½c; 10-12 lbs., 15½c; 12-14 lbs., 15c; 6-8 lbs., 12½c; 8-10 lbs., 12½c; 10-12 lbs., 12c; 12-14 lbs., 11½c; green rib bellies, 10-12 lbs., 12c; S. P. clear bellies, 6-8 lbs., @10c; 8-10 lbs., 10c; 10-12 lbs., 10c; 12-14 lbs., 10½c; S. P. rib bellies, 10-12 lbs., 10c; 12-14 lbs., 10½c; S. P. hams 8-10 lbs., 15½c; 10-12 lbs., 15c; 12-14 lbs., 15c; dressed hogs, 11½c; city steam lard, 11½c; compound 12c.

WHOLESALE DRESSED MEAT PRICES.

Wholesale prices of Western dressed fresh meats were quoted by the U. S. Bureau of Agricultural Economics at Chicago and three Eastern markets on Thursday, March 6, 1924, as follows:

Fresh Beef—

	CHICAGO.	BOSTON.	NEW YORK.	PHILA.
STEERS:				
Choice	\$18.00@19.00	\$16.00@16.50	\$15.50@17.50	.....
Good	15.00@17.00	14.50@15.00	13.50@15.00	\$14.00@15.00
Medium	13.00@14.50	13.50@14.00	12.50@13.50	13.00@14.00
Common	11.00@12.00	12.50@13.00	11.50@12.00	.....

COWS:

Good	11.00@11.50	11.00@11.50	11.00@12.00	11.00
Medium	9.50@10.50	10.00@10.50	10.50@11.00	10.00@10.50
Common	8.00@9.00	9.00@9.50	9.00@10.50	9.00@10.00

BULLS:

Good	.....	.....	9.50@10.00	.....
Medium	.....	.....	8.50@9.00	.....
Common	8.00@8.50	.....	.....	.....

Fresh Veal—

Choice	18.00@19.00	.....	17.00@19.00	.....
Good	16.00@17.00	15.00@17.00	15.00@17.00	16.00@17.00
Medium	13.00@15.00	12.00@13.00	12.50@14.00	13.00@15.00
Common	10.00@12.00	10.00@12.00	9.00@11.00	10.00@13.00

Fresh Lamb and Mutton—

LAMB:				
Choice	26.00@28.00	26.00@27.00	26.00@27.00	25.00@26.00
Good	25.00@26.00	25.00@26.00	24.00@26.00	24.00@25.00
Medium	24.00@25.00	24.00@25.00	23.00@24.00	23.00@24.00
Common	20.00@22.00	.....	.....	20.00@22.00

YEARLINGS:

Good	.....	.....	.....	.....
Medium	.....	.....	.....	.....
Common	.....	.....	.....	.....

MUTTON:

Good	17.00@18.00	.....	19.00@20.00	.....
Medium	15.00@16.00	.....	17.00@19.00	17.00@18.00
Common	12.00@13.00	.....	15.00@17.00	15.00@18.00

Fresh Pork Cuts—

LOINS:				
8-10 lb. average	13.00@14.00	13.00@14.00	13.50@15.00	13.00@14.00
10-12 lb. average	12.00@13.00	13.00@14.00	13.00@14.00	13.00@14.00
12-14 lb. average	11.50@12.00	12.00@13.00	12.00@12.50	12.00@13.00
14-16 lb. average	11.00@11.50	11.50@12.00	11.50@12.00	11.50@12.50
16 lbs. over	10.00@11.00	10.50@11.50

SHOULDERS:

Skinless	9.00@9.50	10.00@11.00	9.00@10.00
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PICNICS:

4-6 lb. average	8.50@9.00	8.50@9.00	9.00@10.00
6-8 lb. average	8.00@8.50	8.00@8.50	8.00@9.00

BUTTS:

Boston style	11.00@12.00	13.00@15.00	11.00@12.00
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*Veal prices include "hide on" at Chicago and New York.

RECEIPTS AT CENTERS.

SATURDAY, MARCH 1, 1924.

	Cattle.	Hogs.	Sheep.
Chicago	1,000	8,000	8,000
Kansas City	500	2,000	.....
Omaha	100	14,000	.....
St. Louis	300	5,500	500
St. Joseph	100	3,100	2,000
Sioux City	1,000	9,000	500
St. Paul	200	500	200
Oklahoma City	100	200	.....
Fort Worth	400	500	.....
Milwaukee	100	100	.....
Denver	300	300	.....
Louisville	100	1,300	100
Wichita	400	600	.....
Indianapolis	200	2,500	100
Pittsburgh	200	3,000	300
Cincinnati	300	2,800	100
Buffalo	200	2,500	100
Cleveland	300	3,000	400
Nashville, Tenn.	.....	1,100	.....
Toronto	400	100	100

MONDAY, MARCH 3, 1924.

	Cattle.	Hogs.	Sheep.
Chicago	20,000	60,000	20,000
Kansas City	10,000	14,000	8,000
Omaha	8,500	14,000	9,000
St. Louis	4,000	18,000	500
St. Joseph	2,500	10,000	4,500
Sioux City	4,000	13,000	1,000
St. Paul	3,000	16,000	1,000
Oklahoma City	1,000	1,200	.....
Fort Worth	1,400	1,200	.....
Milwaukee	200	500	100
Louisville	1,200	2,000	200
Wichita	1,500	1,200	.....
Indianapolis	1,000	6,000	100
Pittsburgh	1,400	8,000	1,800
Cincinnati	1,600	5,000	200
Buffalo	2,000	16,000	9,000
Cleveland	1,400	8,000	600
Nashville, Tenn.	500	1,800	100
Toronto	3,100	2,100	400

TUESDAY, MARCH 4, 1924.

	Cattle.	Hogs.	Sheep.
Chicago	11,000	32,000	13,000
Kansas City	6,000	11,000	4,000
Omaha	9,000	22,000	11,500
St. Louis	4,500	18,000	8,000
St. Joseph	2,500	8,000	5,500
Sioux City	3,000	16,000	500
St. Paul	2,000	16,000	1,000
Oklahoma City	400	1,500	.....
Fort Worth	1,000	1,000	.....
Milwaukee	600	2,500	300
Denver	1,400	4,300	8,100
Louisville	200	1,000	100
Wichita	500	700	.....
Indianapolis	700	6,000	100
Pittsburgh	100	1,000	100
Cincinnati	600	4,400	100
Buffalo	200	3,500	2,000
Cleveland	200	3,500	500
Nashville, Tenn.	100	1,000	.....
Toronto	1,100	1,600	200

WEDNESDAY, MARCH 5, 1924.

	Cattle.	Hogs.	Sheep.
Chicago	9,000	29,000	10,000
Kansas City	5,000	11,000	3,000
Omaha	8,500	18,000	8,000
St. Louis	3,000	18,000	1,000
St. Joseph	3,000	10,000	2,000
Sioux City	3,000	20,000	1,000
St. Paul	2,500	20,000	1,000
Oklahoma City	1,000	1,000	.....
Fort Worth	1,200	1,800	.....
Milwaukee	200	1,500	100
Denver	600	2,000	7,700
Louisville	200	1,200	100
Wichita	200	700	.....
Indianapolis	700	6,000	100
Pittsburgh	100	1,500	.....
Cincinnati	300	4,800	100
Buffalo	100	5,000	300
Cleveland	200	6,500	500
Nashville, Tenn.	100	1,000	.....
Toronto	1,100	2,000	200

THURSDAY, MARCH 6, 1924.

	Cattle.	Hogs.	Sheep.
Chicago	10,000	36,000	9,000
Kansas City	2,500	11,000	2,000
Omaha	6,500	20,000	8,500
St. Louis	1,500	13,000	2,000
St. Joseph	1,500	11,000	1,000
Sioux City	1,800	17,000	500
St. Paul	1,900	12,000	500
Oklahoma City	400	700	.....
Fort Worth	1,700	2,000	1,200
Milwaukee	500	2,500	200
Denver	400	2,400	8,500
Wichita	200	1,500	.....
Indianapolis	600	6,000	100
Pittsburgh	.....	2,000	200
Cincinnati	600	4,800	125
Buffalo	125	1,500	1,000

FRIDAY, MARCH 7, 1924.

	Cattle.	Hogs.	Sheep.
Chicago	4,000	37,000	6,000
Kansas City	700	5,000	1,500
Omaha	2,000	18,000	7,500
St. Louis	800	13,000	500
St. Joseph	400	6,500	7,000
Sioux City	1,000	15,000	500
St. Paul	1,200	12,500	500
Oklahoma City	300	1,400	.....
Fort Worth	1,900	3,000	.....
Milwaukee	100	600	100
Denver	600	900	6,000
Wichita	400	500	.....
Indianapolis	600	9,000	100
Pittsburgh	.....	3,000	500
Cincinnati	300	3,500	400
Buffalo	100	4,800	2,300

LARD AND GREASE EXPORTS.

Exports of lard from New York, March 1 to March 6, were 5,031,353 lbs.; tallow, none; greases, 420,000 lbs.; and stearine, 71,600 lbs.

LIVE STOCK MARKETS

CHICAGO.

(Reported by U. S. Bureau of Agricultural Economics.)
Chicago, March 6, 1924.

CATTLE—A reduction in country loadings both locally and at the ten large markets, some improvement in the dressed beef trade, broad shipping demand were stimulating factors in urging prices unevenly higher on most killing classes. Beef steers, yearlings and most grades of beef heifers advanced 25@50c.

Stockers and feeders displayed comparable upturn, finishers and killers competing for meaty steers suitable for further finish. In-between grade fat cows gathered a 25c advance, but from \$6.00 upward smaller price appreciation was apparent. Canners and cutters closed strong to 15c higher.

In most instances the trade in bulls was slow, closing prices being about in line with a week ago. Vealers, as contrasted with last Thursday, sold today generally 50c to \$1.00 lower. Top matured steers made \$12.00, numerous loads of weighty bullocks \$11.50@11.90. Best yearlings in load lots stopped at \$10.85, a part load of mixed steers and heifers realizing \$11.25.

HOGS—Persistent moderate receipts and gradually ascending prices which closely approximated the high mark for the current year featured swine trade during the week. Shipping outlet displayed further contraction in line with the recent curtailments of outside orders, but this bearish influence was more than offset by moderate liquidation.

In general the list of values displayed 20@40c increases, with most of the advances figuring close to the maximum. Best weighty butchers today sold freely at \$7.55, or within 5c of the extreme top of the year.

SHEEP—Narrow shipping demand, accompanied by slow and lower markets on dressed products, allowed local buyers to reduce values 25c to 50c on fat lambs. Some price weakness was also apparent on aged sheep, while feeding lambs held about steady.

Best fat lambs late last week topped upward to \$16.45, as against \$16.15 today.

Less desirable woolled lambs showed more decline than the better grades, while 25c represented the maximum loss on choice shorn lambs. Best fat ewes again reached \$10.25 and bulk of fleshy offerings realized \$9.50@10.00. Practically no wethers of any description were offered.

KANSAS CITY.

(Reported by U. S. Bureau of Agricultural Economics.)
Kansas City, Mo., March 6, 1924.

CATTLE—Limited receipts and broad demand were responsible for active markets and sharply higher prices on practically all grades of beef steers as compared with a week ago. Some extreme sales were regarded as 50@75c over a week previous. Choice handyweights scored \$10.75, the week's top, and desirable weighty steers topped for this class at \$10.50, best yearlings resting at \$10.25.

Bulk of the fed offerings sold from \$7.75 @ \$9.65. Fat she stock closed unevenly higher, fed heifers showing the most advance. Bull prices were unchanged.

All grades of veal calves closed dull and sharply lower, with top kinds at \$9.00, while good quality weighty calves are in demand at strong to higher levels.

HOGS—With smaller receipts prices are 25@35c higher than last Thursday. The advance has been gradual, although packers have been bearish toward all upturns. Shippers are taking out a liberal per cent of all weights. Bulk of the best weighty butchers today landed from \$7.20 @ \$7.30 and most of the packing sows sold from \$6.25@6.40.

SHEEP—Receipts of sheep and lambs were small again this week and only slight changes were registered in price levels. Lamb prices are around steady, with top woolskin upward to \$15.75 and the bulk of the more desirable grades at \$14.75 @ \$15.65. Aged sheep have been in demand and closing prices are strong to 15c higher for the week. Best fat ewes topped at \$10.00, the majority going from \$9.25@10.00.

ST. LOUIS.

(Reported by U. S. Bureau of Agricultural Economics.)
East St. Louis, Ill., March 6, 1924.

CATTLE—Featuring the cattle trade for the opening days of March were light receipts, the predominance of lightweight, half-fat steers and a general upturn of values on all classes except light vealers. Compared with a week ago beef steers are 25@50c higher; beef cows and bologna bulls 10@15c higher; light vealers steady; other classes 25c higher.

LIVESTOCK PRICES AT LEADING MARKETS.

Following are livestock prices at five leading Western markets on Thursday, Mar. 6, 1924, as reported to THE NATIONAL PROVISIONER by leased wire of the Bureau of Agricultural Economics, U. S. Department of Agriculture:

Hogs (Soft or oily hogs and roasting pigs excluded):	CHICAGO.	KANSAS CITY.	OMAHA.	E. ST. LOUIS.	ST. PAUL.
TOP	\$ 7.55	\$ 7.30	\$ 7.15	\$ 7.55	\$ 7.10
BULK OF SALES.....	7.25@ 7.50	6.80@ 7.25	6.75@ 7.10	7.25@ 7.50	6.90@ 7.10
Hvy. wt. (250-350 lbs.), med.-ch.....	7.35@ 7.55	7.15@ 7.30	7.00@ 7.15	7.35@ 7.55	7.00@ 7.10
Med. wt. (200-250 lbs.), med.-ch.....	7.30@ 7.50	6.85@ 7.25	6.70@ 7.10	7.35@ 7.50	6.95@ 7.10
Lt. wt. (100-200 lbs.), com.-ch.....	7.00@ 7.45	6.25@ 7.10	6.25@ 7.00	6.75@ 7.50	6.75@ 7.10
Lt. lt. (130-160 lbs.), com.-ch.....	6.90@ 7.35	6.35@ 6.70	6.50@ 6.70	6.75@ 7.30	6.25@ 7.30
Packing hogs, smooth.....	6.50@ 6.75	6.30@ 6.40	6.45@ 6.65	6.25@ 6.50	6.00@ 6.50
Packing hogs, rough.....	6.25@ 6.50	6.10@ 6.30	6.25@ 6.45	6.00@ 6.25	5.75@ 6.00
Slight. pigs (130 lbs. down), med. ch.....	4.25@ 6.25	5.10@ 6.25	.....	5.00@ 6.50	5.50@ 6.25
Av. cost and wt. Wed. (pigs excluded)	7.33-247 lb.	6.95-217 lb.	6.93-240 lb.	7.26-208 lb.	.....
Slaughter Cattle and Calves:					
STEERS (1,100 LBS. UP):					
Choice and prime	11.40@12.40	10.25@11.75	10.60@11.75	11.25@12.00	10.00@11.50
Good	10.25@11.50	9.00@10.25	9.50@10.75	10.25@11.35	9.00@10.00
Medium	8.40@10.40	7.25@ 9.00	7.50@ 9.75	8.00@10.25	7.00@ 9.00
Common	6.90@ 8.40	5.00@ 7.25	6.00@ 7.75	6.75@ 8.00	5.50@ 6.75
STEERS (1,100 LBS. DOWN):					
Choice and prime	11.25@12.25	10.25@11.75	10.50@11.75	11.25@12.00	10.00@11.50
Good	10.15@11.40	9.00@10.15	9.35@10.60	10.15@11.25	9.00@10.00
Medium	8.25@10.25	7.25@ 9.00	7.35@ 9.50	8.00@10.15	6.75@ 8.00
Common	5.75@ 8.40	5.00@ 7.25	5.35@ 7.50	5.75@ 8.00	5.00@ 6.75
Canner and cutter	4.00@ 5.65	3.00@ 5.00	3.25@ 5.35	3.25@ 5.75	3.00@ 4.50
LT. YRLG. STEERS AND HEIFERS:					
Good to prime (800 lbs. down).....	9.85@12.00	8.25@11.00	8.80@11.00	8.75@11.50	8.50@11.00
HEIFERS:					
Good-choice (850 lbs. up).....	7.65@10.50	6.50@ 9.50	7.00@ 9.75	6.50@ 9.25	6.25@10.00
Common-med. (all weights).....	5.25@ 7.65	3.25@ 6.50	4.50@ 7.00	3.50@ 6.50	4.00@ 6.25
COWS:					
Good and choice	6.00@ 7.35	4.75@ 7.00	5.10@ 7.25	5.50@ 7.00	5.25@ 6.75
Common and medium	3.90@ 6.00	3.50@ 4.75	3.85@ 5.10	4.00@ 5.50	3.25@ 5.25
Canner and cutter	2.85@ 3.90	2.50@ 3.50	2.25@ 3.85	2.50@ 4.00	2.25@ 3.25
BULLS:					
Good-ch. (beef yrags. excluded).....	4.85@ 6.75	4.75@ 6.00	4.75@ 6.25	5.00@ 6.50	4.50@ 5.25
Can.-med. (canner and bologna).....	3.75@ 5.00	3.00@ 4.75	3.50@ 4.75	3.00@ 5.25	3.25@ 4.50
CALVES:					
Med.-ch. (190 lbs. down).....	8.25@11.25	7.00@10.00	7.25@10.00	7.00@10.50	6.00@ 8.75
Cull.-com. (190 lbs. down).....	5.00@ 8.00	3.00@ 7.00	4.00@ 7.25	3.50@ 7.00	3.50@ 5.50
Med.-ch. (190-200 lbs.).....	6.25@11.00	5.00@ 9.50	6.00@ 9.50	6.00@10.25	4.00@ 7.50
Med.-ch. (200 lbs. up).....	5.00@ 8.75	5.00@ 7.50	5.00@ 7.75	5.00@ 8.00	3.50@ 6.00
Cull.-com. (190 lbs. up).....	3.50@ 8.25	3.00@ 5.25	3.00@ 6.00	3.00@ 5.00	2.50@ 4.50
Slaughter Sheep and Lambs:					
Lambs, med.-pr. (84 lbs. down).....	14.00@16.15	13.40@15.60	13.50@15.65	13.75@16.00	13.25@15.25
Lambs, cull.-com. (all weights).....	11.00@14.00	10.00@13.40	10.00@13.50	10.50@13.75	10.00@13.25
Yearling wethers, med.-prime.....	11.25@14.25	10.00@13.50	10.50@13.50	11.00@13.75	10.50@13.50
Wethers, med.-pr. (2 yrs. old and over).....	7.75@11.75	7.75@11.00	7.50@11.00	7.50@11.50	6.75@10.75
Ewes, common to choice.....	6.75@10.25	6.25@10.00	6.25@10.00	6.50@10.00	6.00@ 8.50
Ewes, canner and cull.....	2.75@ 6.75	2.50@ 6.25	2.25@ 6.25	2.50@ 6.50	2.50@ 5.75

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Long yearlings topped at \$10.00; matured steers, \$9.10; mixed yearlings, \$9.00. Butlers for week: Steers, \$7.00@8.75; light yearlings and heifers, \$6.85@8.25; beef cows, \$4.50@5.75; canners, \$2.50@2.75; hologna bulls, \$4.50@5.00.

HOGS—Diminished receipts and a preponderance of pigs caused a two-way market this week. Butcher hogs advanced 25c, while pigs ruled very dull, light kinds selling off around \$1.00. Top today, \$7.55; bulk good and choice grades averaging 160 lbs. up, \$7.35@7.50; 130@160 lbs., \$6.50@7.25; lighter kinds downward to \$3.50 for medium quality peewees. Packing sows, \$6.35@6.40 mostly. Total four days' receipts at 74,000 show a 15 per cent decrease from a week earlier. Shippers took a good share of arrivals, but were less aggressive than last week.

SHEEP—Sharp advances of a week earlier were readily maintained this week on sheep and lambs, the latter topping every day at \$16.00. Most of the good lambs were drive-ins from local feed lots. Six loads of clipppers from this source, averaging 74@83 lbs., brought \$13.50@13.75. Choice fat ewes brought \$8.50@10.00, according to weight.

SIoux CITY.

(Special Letter to The National Provisioner.)

Sioux City, Ia., March 6, 1924.

CATTLE—With a showing of 9,200 cattle here for the half week the trade is showing the best tone seen during the late winter period. There has been a picking up in the demand for all grades of beef cattle and prices for all killers, including she stock above canners, are 15@25c higher than at the finish of last week.

At these advances the best beeves here this week sold at \$10.15, the price for steers of around 1260 pounds weight. A number of sales have been recorded at \$10.00 including very good yearlings; the price indicating that something choice to prime would bring well up to \$11.00 or better.

Many of the beeves, of course, are grades selling between \$8.50@9.50, and the latter price is buying pretty good kinds of beef animals. At the same time some of the warmed up killers are running below \$8.00 and down as low as \$7.00.

It is noted that the feeder trade is cutting in on fleshy warmed up medium weight steers to sell between \$7.00@7.75. Cows and heifers are selling up to \$8.00 and for fancy heifers and \$6.00@6.75 for cows but with bulk of these between \$5.00@6.50, canners down to \$2.25, bulls \$4.00@5.00 mostly.

HOGS—With 20,000 hogs today and 48,000 for the half week the market ruled mostly 5c lower today, spots showing a 10c decline and bulk of late trade at a 5@10c drop.

Tops sold at \$7.10 and the bulk at \$6.85 @7.05; off quality light and skippy lots of heavies from \$6.50 down to \$6.25.

SHEEP—The sheep market held steady but with no prime lambs here, the best at \$15.15. First clipped lambs of the season's best around \$14.25. Little in aged sheep coming.

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**Live Stock Exchange
East Buffalo, N. Y.**

OMAHA.

(Reported by U. S. Bureau of Agricultural Economics.)

Omaha, Neb., March 6, 1924.

CATTLE—Considerable activity featured the trade in most killing classes during the week and prices ruled unevenly higher. In general beef steers and yearlings are selling unevenly 25@40c higher, fat she stock 35@50c higher, canners and cutters and bulls 25c higher; vealers steady.

Killing quality of offerings was somewhat improved. Top steers averaging 1,587 lbs. turned at \$10.90. Numerous loads sold at \$9.00@10.25. Butcher cows cleared largely at \$4.75@5.00 and fed heifers at \$5.75@7.25 at the close. The practical veal top was \$9.50 on closing sessions.

HOGS—Any concerted effort on the part of the local packers to hold hog prices down to last week low levels has failed to materialize. On the other hand outside influences favored sellers in obtaining substantial price gains totaling about 30c for the period under review. Today's top was \$7.15, with bulk of all sales ranging from \$6.75@7.10. Packing sows cleared at \$6.35@6.50; stags out at \$5.00@5.25.

SHEEP—Lighter receipts this week and broad demand forced values on killing classes 40@50c higher than week ago. Fat woolled lambs represented bulk of offerings, there being only moderate arrivals of clipped lambs and aged sheep. Numerous loads of light and handyweight lambs cleared at \$15.35@15.65. Clipped lambs sold upward to \$13.20. Light fat ewes averaging 105 lbs. established the week's high mark of \$10.00.

ST. JOSEPH.

(Special Letter to The National Provisioner.)

South St. Joseph, Mo., March 4, 1924.

CATTLE—Cattle receipts for two days this week were around 5,600, which was 500 less than same period last week.

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Kennett Murray & Colina
Detroit

Kennett Murray & Brown
Sioux City

Kennett Murray & Company
Omaha

ST. PAUL.

(Reported by U. S. Bureau of Agricultural Economics and Minn. Dept. of Agriculture.)

South St. Paul, Minn., March 5, 1924.

CATTLE—Fat cattle values have suffered some reaction during the past week in spite of the active competition of feeders for desirable quality material. Long finished material has been very scarce, practically all offerings showing only a short grain ration.

Steers and yearlings of value to sell at \$8.00 and above show little if any change, but material forced to sell under this level was discounted unevenly 25c or more since last Thursday. All other killing classes are moving at present on a slow, steady deal.

HOGS—The hog market advanced around 25c the first two days of the week, today's trade ruling steady to strong. Compared with last Wednesday, the market averages around 30c higher. Bulk of the better grades of butcher and bacon hogs averaging mostly from 170 lbs. upward, cashed at \$7.00, less desirable or lighter weight offerings sold frequently at \$6.90 to \$6.95. Packing sows were most common at \$6.00, and weighty slaughter pigs from \$6.00 to \$6.25. Receipts for the week to date total 53,700, compared with 53,200 last week and 41,300 corresponding period last year.

SHEEP—Fat lambs have encountered a loss of around 25c since last Wednesday, best fed westerns offered today realizing \$15.00. Native lambs sold mostly at \$14.00 to \$14.50, culls \$10.50 to \$12.00 and heavies at \$13.00 to \$13.50. Sheep are strong to 25c higher, best light fat ewes selling at \$9.50, bulk of light and heavy-weights turning between this price and \$9.25.

SLAUGHTER REPORTS.

Special reports to The National Provisioner show the number of livestock slaughtered at the following centers for the week ending March 1, 1924:

CATTLE.			
	Week ending March 1.	Prev. week.	Cor. week.
Chicago	28,583	28,290	28,694
Kansas City	22,324	22,058	23,821
Omaha	18,794	18,361	18,080
East St. Louis	13,843	10,822	10,326
St. Joseph	7,461	7,126	9,043
Sioux City	7,433	7,707	6,990
Cudahy	783	6,694	.....
Fort Worth	3,380	4,416	.....
Philadelphia	2,222	2,075	2,188
Indianapolis	2,340	1,940	2,008
Boston	1,471	1,431	.....
New York & Jersey City	7,648	9,858	.....
Oklahoma City	3,739	4,142	5,969

HOGS.			
Chicago	169,100	184,452	147,800
Kansas City	36,066	42,894	61,295
Omaha	67,272	61,415	53,808
East St. Louis	48,622	53,708	47,102
St. Joseph	33,639	39,191	50,603
Sioux City	43,090	45,612	42,965
Cudahy	13,913	11,652	20,190
Ottumwa	21,488	20,417	15,612
Fort Worth	9,605	9,304	10,100
Philadelphia	27,308	21,578	24,820
Indianapolis	29,018	22,466	24,970
Boston	18,690	14,227	22,707
New York & Jersey City	45,489	66,544	57,657
Oklahoma City	5,487	6,929	12,528

SHEEP.			
Chicago	42,959	52,232	37,529
Kansas City	20,207	23,343	21,205
Omaha	35,457	34,886	42,059
East St. Louis	4,012	7,561	2,702
St. Joseph	20,740	23,587	22,816
Sioux City	3,355	3,154	3,018
Cudahy	358	222	.....
Fort Worth	683	493	.....
Philadelphia	5,917	5,135	5,623
Indianapolis	934	96	432
Boston	3,897	5,315	7,469
New York & Jersey City	37,534	43,993	34,424
Oklahoma City	24	23	80

BRECHT SAUSAGE MACHINERY

The Brecht Company, St. Louis, through their Chicago representative, Mr. F. S. White, sold a complete sausage machinery outfit to the John P. Harding Market Company, 728 W. Madison St., Chicago, Ill. Mr. Harding has a number of coffee shops in the loop district and intends branching out into the provision business. The machinery is of the latest design and each unit has individualized motor drive.

PACKERS' PURCHASES.

Purchasers of livestock by packers at principal centers for the week ending Saturday March 1, are reported to The National Provisioner as follows:

CHICAGO.

	Cattle.	Hogs.	Sheep.
Armour & Co.	5,619	15,500	12,800
Swift & Co.	6,705	19,300	18,970
Morris & Co.	2,767	1,250	16,200
Wilson & Co.	6,129	12,800	7,962
Anglo Amer. Prov. Co.	578	5,200	3,218
G. H. Hammond	2,870	11,000	.....
Libby, McNeill & Libby	1,432	.....	.....
Brennan Packing Co.	7,400	hogs; Miller & Hart,	.....
5,400 hogs; Independent Packing Co.,	4,900 hogs;	.....	.....
Boyd, Lunham & Co., 9,900 hogs; Western Packing	.....	.....	.....
& Provision Co., 20,500 hogs; Roberts & Oake, 6,700	.....	.....	.....
hogs; others, 31,200 hogs.	.....	.....	.....

KANSAS CITY.

	Cattle.	Calves.	Hogs.	Sheep.
Armour & Co.	2,977	636	7,568	4,440
Cudahy Pkg. Co.	2,767	1,590	4,610	4,026
Fowler Pkg. Co.	623	4	.....	.....
Morris & Co.	3,075	1,051	4,391	2,178
Swift & Co.	3,682	1,215	10,525	5,325
Wilson & Co.	3,348	257	6,527	4,050
Local butchers	597	170	2,002	2
Total	17,069	4,923	35,623	20,021

OMAHA.

	Cattle.	Calves.	Hogs.	Sheep.
Armour & Co.	3,422	22,389	7,941	.....
Cudahy Pkg. Co.	5,221	24,734	11,461	.....
Dold Pkg. Co.	1,177	9,525	.....	.....
Morris & Co.	3,207	13,236	4,380	.....
Swift & Co.	5,270	20,314	10,713	.....
M. Glassberg	5	.....	.....	.....
Hoffman Pkg. Co.	67	.....	.....	.....
Mayerovich & Vail	55	.....	.....	.....
Mid-West Pkg. Co.	63	.....	.....	.....
Omaha Pkg. Co.	62	.....	.....	.....
John Roth & Sons	126	.....	.....	.....
South Omaha Pkg. Co.	94	.....	.....	.....
Lincoln Pkg. Co.	311	.....	.....	.....
Nagle Pkg. Co.	19	.....	.....	.....
St. Joseph Pkg. Co.	754	.....	.....	.....
Wilson Pkg. Co.	.....	.....	4,138	.....
J. W. Murphy	.....	.....	2,776	.....
Swartz & Co.	.....	.....	3,072	.....
Kenneth Murray & Co.	.....	.....	7,055	.....
Others	.....	.....	.....	.....
Total	19,910	107,239	34,495	.....

ST. LOUIS.

	Cattle.	Calves.	Hogs.	Sheep.
Armour & Co.	3,037	7,806	1,240	.....
Swift & Co.	2,198	12,051	1,334	.....
Morris & Co.	1,732	7,215	361	.....
St. Louis Dressed Beef	1,061	.....	.....	.....
Independent Pkg. Co.	881	1,883	.....	.....
East Side Pkg. Co.	707	1,891	479	.....
Hell Pkg. Co.	33	3,495	.....	.....
American Pkg. Co.	69	538	81	.....
Krey Pkg. Co.	70	70	.....	.....
Sartorius	11	148	.....	.....
Sieloff	153	186	25	.....
Total	10,904	41,075	4,108	.....

ST. JOSEPH.

	Cattle.	Calves.	Hogs.	Sheep.
Swift & Co.	2,923	540	16,488	13,967
Armour & Co.	1,579	353	8,361	4,592
Morris & Co.	1,546	449	8,588	2,161
Others	3,959	516	15,522	1,391
Total	9,987	1,638	48,750	22,131

SIOUX CITY.

	Cattle.	Calves.	Hogs.	Sheep.
Cudahy	2,910	240	27,499	2,352
Armour & Co.	2,739	200	25,281	1,583
Swift & Co.	1,526	55	353	.....
Sacks	97	81	.....	.....
Smith	26	7	.....	.....
Local butchers	93	36	1	.....
Eastern packers	2,022	1	33,747	2,371
Total	9,413	570	88,881	6,286

ST. PAUL.

	Cattle.	Calves.	Hogs.	Sheep.
Armour & Co.	2,462	4,343	25,360	698
Hertz & Rifkin	201	64	.....	.....
Katz Packing Co.	830	119	.....	.....
Swift & Co.	3,673	6,707	37,707	2,171
Others	404	812	14,646	.....
Total	7,600	12,045	77,733	2,869

OKLAHOMA CITY.

	Cattle.	Calves.	Hogs.	Sheep.
Morris & Co.	1,038	868	2,453	24
Wilson & Co.	900	776	2,503	.....
Others	80	17	531	.....
Total	2,078	1,661	5,487	24

WICHITA.

	Cattle.	Calves.	Hogs.	Sheep.
Cudahy Pkg. Co.	674	534	8,280	1,000
Dold Pkg. Co.	300	.....	6,031	.....
Local butchers	158	.....	.....	.....
Total	1,132	534	14,311	1,000

DENVER.

	Cattle.	Calves.	Hogs.	Sheep.
Swift & Co.	813	287	4,457	1,711
Armour & Co.	645	74	5,198	1,593
Blayne-Murphy	332	.....	973	.....
Miscellaneous	450	68	1,100	641
Total	2,240	459	11,678	3,945

INDIANAPOLIS.

	Cattle.	Calves.	Hogs.	Sheep.
Eastern Buyers	2,150	3,940	26,725	332
Kingan & Co.	1,938	732	12,934	696
Moore & Co.	.....	.....	4,333	.....
Ind. Bat. Co.	1,400	244	2,029	102
Armour & Co.	146	67	5,075	10
Hilgemeler Bros.	.....	.....	988	.....
Brown Bros.	202	16	.....	.....
Bell Pkg. Co.	141	.....	522	.....
Schussler Pkg. Co.	77	.....	401	.....
Meier Pkg. Co.	69	10	306	.....
Indianapolis Prov. Co.	.....	.....	470	.....
Webb Pkg. Co.	28	72	.....	25
Riverview Pkg. Co.	.....	.....	327	.....
Miscellaneous	288	115	350	.....
Total	6,482	5,196	54,448	1,165

CINCINNATI.

	Cattle.	Calves.	Hogs.	Sheep.
E. Kahn & Son	681	175	4,057	121
Kroger Groc. Bk. Co.	361	39	2,079	.....
C. A. Freund	86	63	329	.....
Hns Juengling	197	104	.....	33
Schroth Pkg. Co.	19	.....	3,286	.....
H. H. Meyer Pkg. Co.	40	.....	2,352	.....
J. Hilberg & Son	163	.....	.....	29
W. G. Rehm & Son	100	13	.....	.....
Peoples Pkg. House Co.	40	122	.....	.....
J. Bauer & Son	59	.....	.....	.....
A. Sander Pkg. Co.	.....	.....	1,819	.....
J. Vogel & Son	.....	.....	1,032	.....
J. Hoffman & Son	.....	.....	690	.....
Lehrey Pkg. Co.	.....	.....	972	.....
Ideal Pkg. Co.	.....	.....	.....	123
Sam Gall	.....	.....	.....	30
Schlacter & Son	.....	.....	.....	.....
Total	1,816	510	16,814	336

RECAPITULATION.

Recapitulation of packers' purchases by market for the week ending March 1, 1924, with comparisons:

CATTLE.			
	Week ending March 1.	Prev. week.	Cor. week.
Chicago	28,583	29,043	28,694
Kansas City	17,069	.....	17,905
Omaha	19,910	19,745	31,898
St. Louis	10,904	13,924	17,831
St. Joseph	9,987	11,243	11,480
Sioux City	9,413	8,977	6,414
Oklahoma City	2,078	2,342	3,367
Indianapolis	6,482	5,207	4,851
Cincinnati	1,816	1,244	1,306
Milwaukee	1,426	.....	2,691
Wichita	1,132	936	902
Denver	2,240	1,829	1,963
St. Paul	7,600	7,240	6,317

HOGS.

	Week ending March 1.	Prev. week.	Cor. week.
Chicago	169,100	200,500	147,800
Kansas City	35,023	.....	60,698
Omaha	107,921	98,106	87,704
St. Louis	41,075	90,320	63,572
St. Joseph	48,750	56,940	58,260
Sioux City	88,881	89,401	60,461
Oklahoma City	5,487	6,929	12,582
Indianapolis	54,448	40,728	33,709
Cincinnati	16,814	18,979	9,706
Milwaukee	.....	10,356	9,355
Wichita	14,311	11,338	10,100
Denver	11,678	10,829	8,152
St. Paul	77,733	91,502	66,435

SHEEP.

	Week ending March 1.	Prev. week.	Cor. week.
Chicago	42,959	48,755	37,529
Kansas City	20,021	20,021	21,079
Omaha	34,405	40,557	66,443
St. Louis	4,108	5,282	5,694
St. Joseph	22,131	28,399	31,033
Sioux City	6,286	3,863	2,880
Oklahoma City	24	24	80
Indianapolis	1,165	513	572
Cincinnati	336	117	438
Milwaukee	.....	77	365
Wichita	1,130	1,130	253
Denver	3,945	4,304	4,024
St. Paul	2,869	4,424	3,433

CANADIAN LIVESTOCK PRICES.

Summary of top prices for livestock at leading Canadian centers for the week ending February 28, 1924, with comparisons:

BUTCHER STEERS.

HIDE AND SKIN MARKETS

(SHOE AND LEATHER REPORTER)

Chicago.

PACKER HIDES—No movement reported in packer stock. Owing to a further decline in frigorifico steers many buyers are expecting easier packer rates. Killers are not inclined to consider easier rates than previously talked. Natives are available down to 14c; Texas and butts sold at 13c and Colorados 12c; branded cows nominal about 10c; heavy cows 11½c; lights 11c asked; native bulls 10c; branded bulls 8-9c; small packer hides 11c nominal.

COUNTRY HIDES—Slow. Business relatively quiet late in week but trading has been of good proportions until this time, at 10@10½c range on the lights and 8@8½c on the heavier goods. Tanners are becoming timid again, especially in view of the further decline in frigorifico stock and they want to watch developments or else get material at easier figures. Sellers for the most part claim prices are as low as they can consistently go and maintain operations in the originating sections. Therefore, many of the larger distributing dealers are not inclined to make offerings. This is declared to be a noticeable feature of the market—the smallness of the available offerings. All weight hides in the originating sections are variously priced. Some Michigan heavy average all weights are priced at 8¾c and up to 9c is asked for material in good quality of fairly light average and free of grubs. On mixed quality stock 8½c is quoted delivered basis for grub free and 8c for the grubby lines. Heavy steers are featureless and nominal at 10@10½c; heavy cows and butts are quoted at 8@8½c range as to qualities with business in this range as to grub content. Extremes are listed at 10@10½c paid; outside for grub free and also for lots carrying 5% grubs this week. Material running 15@20% grubs sold at 10½c and stuff 15@25% grubs moved at 10c. Branded country hides are quiet and quoted at 7@7½c flat nominal for mixed descriptions. As a rule nothing is offered at such levels, most sellers talking approximately 8c flat here. Light average stock is valued at 8½@9c as to descriptions; bulls 7½@7¾c last paid and nominal for country run; country packers quoted 8½@9½c; glues 5½@6c.

CALFSKINS—Waiting. Killers as a rule are pricing their February stock at 23c but one seller is reported willing to consider a bid of 22½c on one car of such salting. Tanners are not keen to operate as they view the rather large unsold stocks as indicative of no shortage, especially in view of the pending spring run. Foreign interests are looking around the market for skins today but nothing has been reported sold. Offerings to such outlets at 22c for skins are noted. City calfskins are available at 21c with a bid it is said but tanners are passive. Outside cities are listed steady at 18@20c from first salt and resalted lots are quoted at 16@18c as to descriptions; countries 15c; deacons \$1.20@1.30; slunks \$1.60 last paid and nominal; kipskins are very quiet. Packers talk 19@20c and tanners feel that such rates are too high by several cents in view of the situation in light native hides. City kipskins 18c last paid; outside lots down to 13c asked.

MISCELLANEOUS MARKETS—Dry hides are unchanged at 15@17c; it is said that several outside parcels sold to larger dealers in the past week but details are unknown. Horse hides are salable at \$4.50@4.75 for good mixed and asking

rates up to \$5.25 are noted in this market. Renderers are quoted at \$5.00@5.50; packer pelts sold at \$3.25@3.45 and offerings at \$3.50@3.75 are noted; shearlings list at \$1.15 with stocks small and slaughter likewise. Dry pelts 25@30c nominal with stocks meager. Pickled skins quoted \$6.50@9.25 dozen; hogskins 15@25c; strips 4@5c asked.

New York.

PACKER HIDES—Quietness continues the ruling future. Sellers appear willing to listen to reasonable bids but feel that owing to the sold up position of most selections, prices should not decline to the extent of the western lots or the frigorifico stocks. Pending a resumption of active interest by domestic buyers, quotations are difficult to give with any degree of accuracy. Natives are considered at 13@13½c; butts 12c; Colorados 11c; cows 10c; bulls 9@9½c.

SMALL PACKER HIDES—Eastern small packer stock has been sluggish on account of the packer situation not being concretely established. All weight cows and steers of seasonable slaughter sold at 10½c which is considered top value and steers alone in all weights made 11½c; heavy weights quoted about 12c.

COUNTRY HIDES—The tendency among buyers is to wait and watch, picking up only such lots as have the appearance of real bargains. Offerings in the aggregate from all sections are nothing large and for the most part steady to strong levels are asked. Light hides are still the center of attraction. Sales of Penn and good mix west slightly grubby light hides are reported at 10c with strictly grub free topping 10½c. Sales carrying 5@10 per cent grubs noted at 10½c in the past few days. There is very little business reported in southern hides and the tendency is declared easier. Light hides of middle and far southern description are listed at 9@9½c flat basis. Eastern all weight hides are selling in a limited way at 7½@7¾c flat, and generally in smaller parcels. Western lots of all weight hides, carrying a percentage of brands are selling at 7c flat f.o.b. Texas light hides, mixed natives and brands quoted up to 9c flat asked. Middle and heavy weight hides are quoted 2c discount.

CALFSKINS—Foreign and domestic buyers recently took 20,000 N. Y. calfskins at \$1.90@2.43@3.40 and kips at \$3.75 @4.75. Outside skins are steady at 10-30c each less as to lots. Foreign skins continue firm in tone with little stock moving this way.

FOREIGN WET SALTED HIDES—With the commencement of Lent and the conclusion of the holiday season operations in frigorifico hides are expected to be resumed. The undertone to the market is declared to be steady to strong with unsold holdings again approaching the hundred thousand mark. Killers continue to talk sales rates of \$41.00 for Argentine varieties and \$43.00@43.50 for the Montevideo and Uruguayan descriptions. These prices are quoted at 15½c and 16¾c landed New York basis. Cows were recently sold at 12½c. Operators are intensely interested in learning just what price next operations will show. Europe has not been very interested in material, even at the declines and sellers for the most part count upon such support to soon become evident and steady the situation. Type hides have remained sluggish for some time now. Spot hides are considered steady. About 2,500 wet salted Tampicos sold at private terms, details being withheld.

AMERICAN MEATS IN SPAIN.

Spain is a good market for American hog backs and sausage casings. A great deal of American bacon has been brought in from France during the past two years, as well as American lard and hams from England, there being a prohibition against the direct importation of American leaf lard into Spain. The Spanish pork industry is an important one, but the hogs are butchered too fat to yield a desirable side of bacon, and also the sides are not properly cured, according to American methods.

The customs tariff is almost prohibitive against bacon and hams, although most of the British York hams consumed in the country are American and some cured hams still enter the country from France and England. Charles H. Cunningham, commercial attache at Madrid, Spain, reports to the Department of Commerce that, although the Spanish taste is unfavorable to frozen or chilled meats, the establishment of a refrigerating plant in Barcelona is contemplated. It is then expected to import quantities of frozen meats from the Argentine.

This activity may be regarded hopefully by American meat packers, who also have their establishments in South America, and if this enterprise is carried out it will lead to the education of the Spanish taste for frozen meats, thus preparing the market for the products of American establishments. It is inevitable that the custom of eating frozen meat will ultimately develop in Spain, as the Spaniards are great meat eaters and the supply of cattle is fast becoming insufficient.

CHICAGO HIDE QUOTATIONS.

Quotations on hides at Chicago for the week ending March 8, 1924, with comparisons, are as follows:

PACKER HIDES.			
	Week ending Mar. 8, '24.	Week ending Mar. 1, '24.	Corresponding week, 1923.
Spread native steers	17½@18c	17½@18c	22@23c
Heavy native steers	@14c	@16c	19@20c
Heavy Texas steers	@13c	@15½c	17½@18c
Heavy butt braided steers	@13c	@15½c	17½@18c
Heavy Colorado steers	@12c	@14½c	16½@17c
Ex-Light Texas steers	@11c	@11c	12½@13c
Branded cows	@10c	11 @11½c	12½@13c
Heavy native cows	@11½c	@12½c	16@16½c
Light native cows	@11c	@12c	14@14½c
Native bulls	@10c	@11c	13½@14c
Branded bulls	8½@9c	9½@10c	11½@12c
Calfskins	22½@23c	22½@23c	18 @18½c
Kip	@19c	@19c	17 @17½c
Slunks, regular	\$1.60	\$1.60	1.25@1.40
Slunks, hairless	40@50c	40@50c	35@75c

Light, Native, Butts, Colorado and Texas steers 1c per lb. less than heavies.

CITY AND SMALL PACKERS.

	Week ending Mar. 8, '24.	Week ending Mar. 1, '24.	Corresponding week, 1923.
Natives all weights	11½@12c	11½@12c	@14c
Bulls, native	10 @10½c	10 @10½c	@12c
Branded hides	10 @10½c	10 @10½c	@12c
Calfskins	21 @22c	20 @21c	18 @18½c
Kip	17½@18½c	17½@18½c	17 @17½c
Light calf	\$1.50@1.60	\$1.50@1.60	\$1.30@1.35
Slunks, regular	\$1.50@1.60	\$1.50@1.60	\$1.00@1.10
Slunks, hairless	No. 1	35 @40c	35 @70c

COUNTRY HIDES.

	Week ending Mar. 8, '24.	Week ending Mar. 1, '24.	Corresponding week, 1923.
Heavy steers	9 @10c	9 @10c	12½@13½c
Heavy cows	8 @8½c	8 @8½c	12 @13c
Butts	8 @8½c	8 @8½c	12 @13c
Extremes	10 @10½c	10½@11c	12½@13½c
Bulls	7½@8c	7½@8c	10 @10½c
Branded	7 @7½c	7 @7½c	10 @10½c
Calfskins	14 @15c	14 @15c	15 @16c
Kip	12 @13c	12 @13c	13 @14c
Light calf	\$1.40@1.50	\$1.40@1.50	\$1.10@1.20
Deacons	\$1.20@1.30	\$1.20@1.30	\$0.90@1.00
Slunks, regular	\$1.00@1.10	\$1.00@1.10	\$0.80@0.75
Slunks, hairless	25 @30c	25 @30c	25 @30c
Horsehides	\$4.00@4.50	\$4.00@4.50	\$4.50@5.00
Hogskins	25 @30c	25 @30c	15 @20c

SHEEPSKINS.

	Week ending Mar. 8, '24.	Week ending Mar. 1, '24.
Large packers	\$3.25@3.50	\$3.25@3.50
Small packers	3.15@3.40	3.15@3.40
Packers, shearlings	@1.15	@1.15
Country pelts	1.75@2.25	1.75@2.25
Dry pelts	28@31c	28@31c

ICE AND REFRIGERATION

ICE NOTES

The Michigan Artificial Ice Products Co., of Detroit, Mich., contemplates the erection of an artificial ice plant and cold storage establishment at Three Rivers, Mich. The new plant will cost in the neighborhood of \$35,000 or \$45,000.

The Central California Ice Co. of Fresno, Cal., will erect an ice manufacturing plant at Selma, Cal.

A new cold storage project, which it is roughly estimated will involve an expenditure of more than \$200,000, is in the course of formation in California. The project will involve the possible enlargement and improvement of the Pajaro Valley Cold Storage plant, Watsonville, Cal., and the organization of a new corporation to erect a large co-operative plant.

Work on the new cold storage plant at Beaumont, Cal., is expected to begin soon.

Construction of the new Mount Vernon Ice Co., Mount Vernon, Wash., has commenced. The new establishment will have a cold storage capacity of 100 tons of ice, with machinery and other equipment for 200 gallons of ice cream daily.

The Superior Ice and Fuel Co., Duluth, Minn., was damaged by fire recently to the extent of \$4,000. It is reported the warehouse at the corner of Winter St. and Cumming Ave., was completely destroyed.

Construction work on the new ice plant at Piedmont, Ala., is nearing completion.

McKenzie, Tenn., is to have an up-to-date ice and refrigerating plant, which will cost in the neighborhood of \$65,000.

A new ice company, to be known as the

De Lashmott Ice Service, will be erected at W. 311 Second Ave., Spokane, Wash., in the near future.

TEMPERATURE CONTROL.

(Continued from page 22.)

selves often appear to have a softening effect upon the scalding water. We noticed this not long ago, at the plant of a very efficient small pork packer. Only very hard water was available, and the scalding water was not treated to soften it. The first hogs to go through the tub were very poorly cleaned, but after that every hog showed improvement, and before long very little was left to be desired. The hogs themselves had done it, somehow.

Temperature Control the Main Thing.

But the other considerations of good hog scalding practice make proper temperature control of even greater importance. The superintendent who KNOWS that his temperatures are properly controlled does away with the chief cause of trouble and is in much better position to fix the responsibility for improperly-cleaned hogs.

If his scalding tub is long enough, and the hogs are being given plenty of time, and his water is soft, the superintendent can quickly check up by watching to see whether or not, his hogs are being kept properly submerged.

If they are properly submerged, and his trouble still continues, he KNOWS then that the trouble is in his dehairing machine. He then checks up to see if the beaters are in good shape, and if so he knows that his troubles are mechanical, and checks it straight up to a machinist.

But if his temperature control is irregular, he has that to face and fight from the very start. He cannot tell whether it is one cause or another, and this causes him to guess instead of going to work intelligently to remedy the trouble.

Other Points That Need Watching.

In the preliminary washing of hogs prior to killing, temperature regulation is also of the utmost importance. This washing temperature should be about 95 degrees, and any marked variation in temperature will cause distress to the hog, and will injure the meat.

In washing the hogs after killing, a luke-warm water is desirable. Best results come from a temperature of approximately 100 degrees, and this can be easily maintained by the use of a regulator.

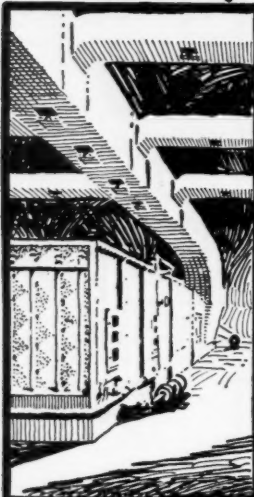
In sterilizing, it is just as important that a proper temperature shall be used, in order to comply with the government regulations, and to save the cost of excess temperatures.

Instruments to Be Used.

Manufacturers of thermometers and temperature regulators are producing instruments especially to meet these requirements.

For the open tank, an ordinary thermostatic regulator such as is applied to open heating is used with success, the bulb of

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The conditioning of air in connection with ventilating systems in modern packing and cold storage houses means more than is generally supposed.

By use of Webster Air Conditioning Systems the foul, moist air in packing houses is replaced with air that is not only purified, but also at the required temperature and humidity. This enhances comfort, and efficiency of employees and insures a uniform prime product made under the most sanitary conditions.

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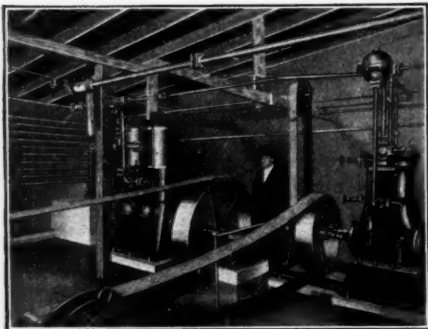
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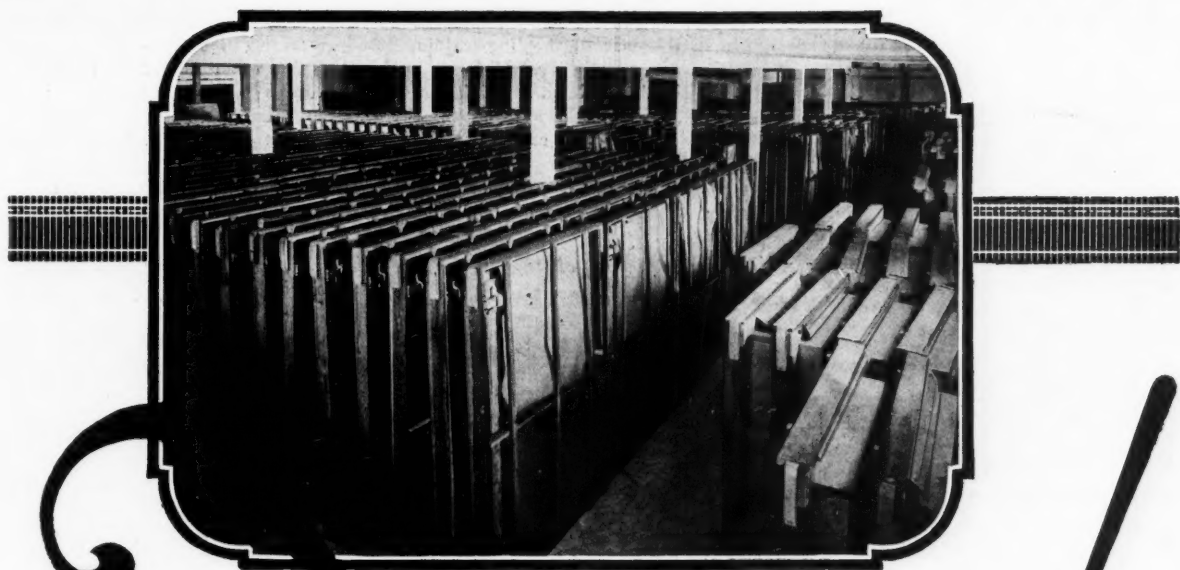
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THIS is the season of the year when cold-storage plant owners take inventory of their plants—check up on the equipment in condition—and plan their *replacements*.

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In ordering, simply give number of the doors wanted as listed in the "Standard Sizes" tables in our catalogue. A Weekly Stock List is issued giving the quantity of each type and number in stock. This will prove invaluable and we suggest that you let us place your name on our mailing list to receive it regularly.

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the thermostat being immersed in the water as far above the bottom and as well into the tank as is possible, so as not to interfere with the travel of the hogs.

A regulator can also be installed on the water line, so that a constant level of water in the tub may be maintained, and the entire operation may be automatic. The constant dropping and moving of hogs in the tank creates such an agitation that a uniform temperature within one or two degrees may be maintained throughout the vat.

Control Heating Tank or Mixer.

Regulation of the water for the dehairing machine, for washing or for sterilizing, may be accomplished by the installation of a control-heating tank. With this tank temperature control and the water supply

may be regulated in the same manner as described in the case of the hog-scalding vat.

But a far simpler and more satisfactory arrangement is a direct thermostatic steam and water mixer, whereby cold water and high pressure steam may be mixed directly without any control tank, while maintaining a temperature constant within one or two degrees.

Another Method of Control.

A method which is gaining considerable headway in the better control of the temperature of the water in the dehairing machine, is to install a centrifugal pump in a side room close to the dehairer. The thermostatic regulator is located in the discharge from the pump in the direction of flow, and a steam regulating valve,

operated by the thermostat, admits steam to perforated pipes in a mixing chamber before the water is passed to a header, from which it sprays over the animals. Two strainers in parallel are placed in the water line to prevent hair passing to the pump.

Can't Afford to Guess Any More.

The day of guess-work in the modern meat packing establishment is past.

The demand for a uniform product necessitates absolute control of operations.

Over-scalding or under-scalding means cut and mutilated skins, extra rail expense and labor, delays while the gang time goes on just the same, and waste of steam and water.

The progressive superintendent will be sure of his temperature at all times, and thus be master of the situation when killing floor troubles arise.

The efficiency of a superintendent depends largely upon his control of any situation that may arise, and his ability quietly to determine the source of troubles in his plant.

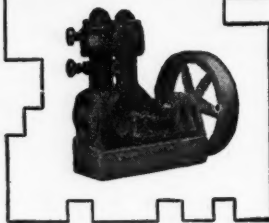
Temperature control gives him a mastery that goes a long way towards promoting plant efficiency.

[EDITOR'S NOTE.—The next article in this series will discuss "Temperature Control in the Smoke House." Watch for it!]



THOUSANDS of York Machines have paid for themselves, and are now earning substantial dividends for their owners. These machines are designed for service, built of the best materials for the purpose, thoroughly tested and rigidly inspected before shipment. They are self-contained, require very little attention and do not require a skilled operator. There is probably no other equipment you can buy that will be a greater help in increasing your profits than a York Refrigerating Machine.

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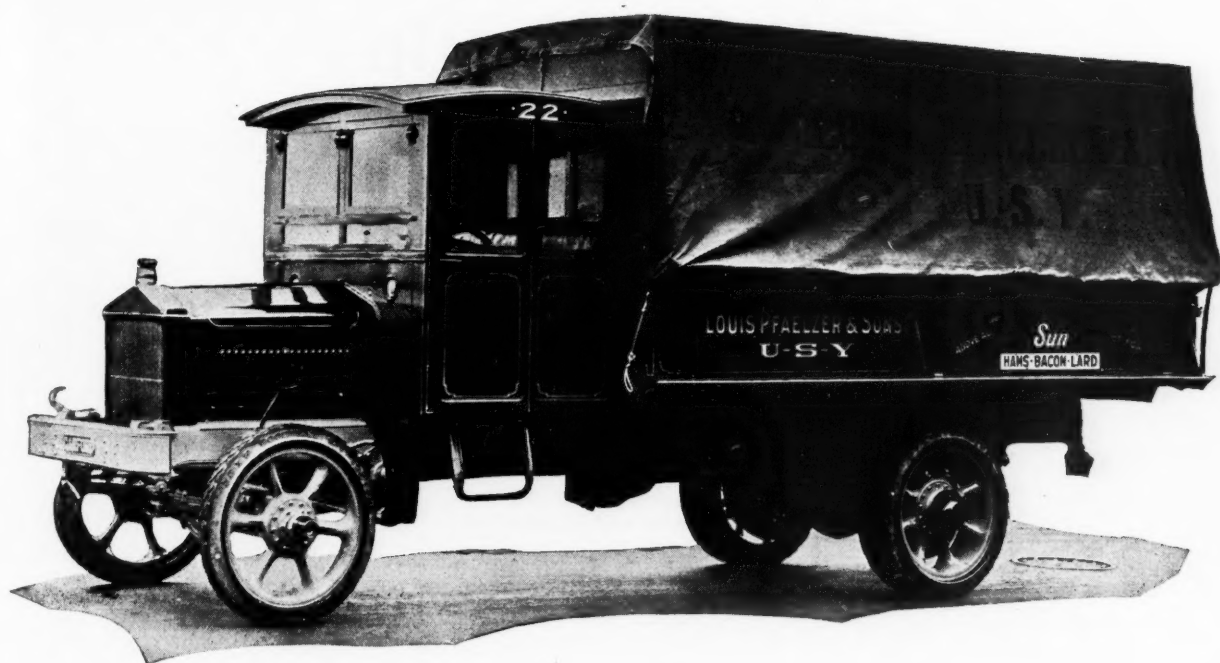
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You know dependability means economy of operation. Add to this, speed and facilities for

quick, easy loading and unloading and you have not only the secret of Garford's popularity, but the secret of Pfaelzer's enviable reputation for reliable service.

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Manufacturers of Motor Trucks 1 to 7½ Tons

GARFORD

DEPENDABLE TRANSPORTATION

Chicago Section

George M. Foster, secretary of the John Morrell & Co., Ottumwa, Ia., paid a brief visit to the city this week.

P. O. Murphy, manager of the by-products department of Armour and Company, St. Louis, was a Chicago visitor this week.

Packers' purchases of livestock at Chicago for the first four days of this week totaled 34,448 cattle, 13,105 calves, 99,401 hogs and 36,014 sheep.

Fred G. Duffield, vice president of Jacob E. Decker & Sons Co., Inc., Mason City, Ia., and Mrs. Duffield stopped off in Chicago on their return from a trip to Cuba.

Swift & Company's sales of carcass beef in Chicago for the week ending Saturday, March 1, for shipment sold out, ranged from 7.00 to 19.50 cents per pound, averaged 12.60 cents per pound.

T. W. Taliaferro, president of the Hammond Standish Co., Detroit, is taking a vacation in the form of a trip to the West Indies and South America, accompanied by Mrs. Taliaferro. First mate C. M. Van Paris will be in command of the ship in his absence.

Provision shipments from Chicago for the week ending March 1, with comparisons, were as follows:

	Last week.	Prev. week.	Last year
Cured meats, lbs.	23,430,000	21,387,000	10,704,000
Canned meats, cases	10,145	8,588	7,598
Fresh meats, lbs.	32,612,000	24,524,000	21,189,000
Pork, bbls.	450	375	4,078
Lard, lbs.	17,704,000	10,752,000	9,134,000

John Mitchell, general sales manager of The Brecht Company, St. Louis, was in Chicago this week looking over the increased activities of his company in this territory. Mr. Mitchell has made himself solid with the trade within the brief space of one year, and they are always glad to see him.

Vice President Al Bischoff of the St. Louis Independent Packing Co., was in Chicago this week. Al is a worthy successor to his beloved brother Gus. With the aid of General Manager Bert Barber and Louis Dennig, Jr., the selling end of this big organization is carrying on with the spirit and success that marked the former regime. Modesty is Vice President Al's strong trait, but he gets there just the same.

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Daily Market Service

The DAILY MARKET SERVICE, established to furnish the trade with authentic daily information of market prices and market transactions, is the latest addition to THE NATIONAL PROVISIONER'S trade service.

It includes market prices and transactions on provisions, lard, sausage meats, etc., together with daily hog market information, Board of Trade prices, etc. It covers export markets also.

It is mailed each day at the close of trading, and a handsome leather binder is furnished to subscribers for the purpose of filing the daily reports for ready and permanent reference. Subscribers also are entitled to free telegraphic service (messages collect).

Application for this service may be made to THE NATIONAL PROVISIONER, Old Colony Bldg., Chicago, Ill. The cost is \$1 per week, or \$48 per year, payable in advance.

REVIEW OF MEAT SITUATION

A review of the live stock and meat situation issued this week by the Institute of American Meat Packers says in part:

"Heavy production of pork products and continuing low wholesale prices, accompanied by a broad demand, characterized the meat trade during the month just closed.

"Pork cuts are wholesaling in many instances substantially below the levels which

prevailed at this time in 1913. Among such cuts may be mentioned fresh pork butts, spareribs, skinned shoulders and some grades of bacon. Practically all sweet pickled meats, whence come smoked hams, bacon and picnics, are at or below the prices which were recorded for this time in 1913.

"Pork loins also are approximately at 1913 levels. Present quotations on loins are less than half those which existed six months ago. The demand for this cut has been of enormous dimensions, but production has been so heavy that an oversupply, relative to demand, has existed at times in some consuming centers. Bacon is wholesaling about 20 per cent lower than at this time last year.

"Notwithstanding heavy receipts, the average price of hogs at Chicago remained above seven cents a pound for the month as a whole. Receipts of live hogs at eleven principal markets, although somewhat smaller than those for the month of January, perhaps owing to the fact that February is a shorter month, were 17 per cent larger than those for February, 1923, which was a month of unusually heavy production.

"The market in the United Kingdom remains unsatisfactory, both with respect to meats and lard. The dock strike has been a disturbing influence. Danish stocks in the United Kingdom are rather heavy. Some packers noticed a revival of the demand for fat backs from the Central European countries. The Continental countries also purchased lard in fair volume."

STOCKS OF PROVISIONS.

Stocks of provisions at leading centers on February 29, 1924, with comparisons, are officially reported as follows:

	PORK, BBLs.		
	Feb. 29, 1924	Jan. 31, 1924	Feb. 28, 1923
Chicago	34,236	28,213	22,946
Omaha	3,016	4,615	2,109
St. Joseph	620	542	554
Milwaukee	4,360	3,290	6,020
Total pork, bbls.	42,181	36,660	31,689
	LARD, LBS.		
	Feb. 29, 1924	Jan. 31, 1924	Feb. 28, 1923
Chicago	22,051,713	9,645,861	11,228,711
Omaha	2,768,990	2,224,160	2,651,410
St. Joseph	1,826,912	2,690,531	2,049,828
Milwaukee	804,930	454,570	1,110,560
Total lard, lbs.	27,552,545	15,015,122	5,820,507
	CUT MEATS, LBS.		
	Feb. 29, 1924	Jan. 31, 1924	Feb. 28, 1923
Chicago	149,441,218	130,965,487	114,753,682
Omaha	43,036,561	37,851,301	37,495,694
St. Joseph	21,113,808	19,202,438	23,435,514
Milwaukee	24,389,000	27,000,000	18,779,000
Total cut meats, lbs.	237,980,587	215,079,226	194,463,900

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WILLIAM H. KNEHANS, Chief Engineer
ABATTOIR PACKING AND COLD STORAGE PLANTS
Manhattan Building, Chicago, Ill. Cable Address, Pacarco

CHICAGO LIVESTOCK.

RECEIPTS.

	Cattle.	Calves.	Hogs.	Sheep.
Mon., Feb. 25.....	20,524	4,488	58,632	15,566
Tues., Feb. 26.....	11,078	4,330	38,781	14,311
Wed., Feb. 27.....	11,105	2,727	37,349	13,874
Thur., Feb. 28.....	9,941	5,967	45,864	6,340
Fri., Feb. 29.....	3,302	615	35,034	6,170
Sat., Mar. 1.....	546	11	8,303	7,116

Total last week.....	56,616	18,441	221,063	63,377
Prev. week.....	60,395	13,105	208,494	74,023
Year ago.....	50,127	17,280	194,863	70,026
Two years ago.....	48,297	17,015	154,171	75,035

SHIPMENTS.

	Cattle.	Calves.	Hogs.	Sheep.
Mon., Feb. 25.....	5,993	570	20,855	5,867
Tues., Feb. 26.....	3,003	468	8,894	3,635
Wed., Feb. 27.....	5,003	249	10,171	1,935
Thur., Feb. 28.....	3,401	195	12,814	6,390
Fri., Feb. 29.....	2,041	40	17,132	2,247
Sat., Mar. 1.....	290	.....	4,890	1,044

Total last week.....	20,361	1,806	74,756	21,118
Prev. week.....	22,105	1,083	114,042	21,792
Year ago.....	18,285	653	52,941	35,628
Two years ago.....	17,665	1,083	29,576	28,347

Receipts at Chicago Stock Yards thus far this year to March 1, with comparative totals:

	1924.	1923.
Cattle.....	530,702	500,666
Calves.....	124,925	117,310
Hogs.....	2,346,657	1,869,824
Sheep.....	684,204	641,426

Combined weekly hog receipts at eleven markets for 1924 to March 1, with comparisons:

	Week.	Year to date.
Week ending March 1.....	838,000	8,161,000
Previous week.....	1,002,000	.....
Corresponding week 1923.....	764,000	7,121,000
Corresponding week 1922.....	546,000	5,559,000

Combined receipts at seven points for the week ending March 1, 1924, with comparisons:

	*Cattle.	Hogs.	Sheep.
Week ending March 1.....	172,000	609,000	176,000
Previous week.....	179,000	857,000	211,000
Corresponding week 1923.....	180,000	641,000	211,000
Corresponding week 1922.....	159,000	450,000	162,000
Corresponding week 1921.....	157,000	514,000	226,000

Combined receipts at seven markets for 1924 to March 1, and the corresponding period for previous years:

	*Cattle.	Hogs.	Sheep.
1924.....	1,615,000	7,777,000	1,759,000
1923.....	1,067,000	5,848,000	1,822,000
1922.....	1,615,000	4,652,000	1,702,000

*Calves at Omaha, St. Louis and St. Joseph are counted as cattle.

Chicago Stock Yards receipts average weight and top and average prices for hogs for under-mentioned weeks:

	Average Number weight.	Prices received.	lbs.	Top.	Average
Week ending March 1.....	219,300	229	\$ 7.30	\$ 7.10	
Previous week.....	238,494	229	7.50	7.10	
1923.....	194,863	230	8.45	8.00	
1922.....	154,171	232	11.40	11.00	
1921.....	186,595	234	11.25	10.20	
1920.....	150,071	233	15.65	14.80	
1919.....	194,430	230	18.95	18.20	
1918.....	204,430	239	17.80	16.75	
1917.....	146,406	204	15.10	14.65	
1916.....	153,096	211	10.10	9.50	
1915.....	149,175	232	7.05	6.80	
1914.....	118,592	232	9.00	8.70	

Av. 1914-1923.....\$158,700 228 \$12.50 \$11.85

*Receipts and average weight for week ending March 1, 1924, unofficial.

WEEKLY AVERAGE PRICE OF LIVESTOCK.

	Cattle.	Hogs.	Sheep.	Lambs.
Week ending March 1.....	\$ 9.25	\$ 7.10	\$ 9.35	\$15.45
Previous week.....	9.45	7.10	9.00	14.95
1923.....	8.85	8.00	7.50	13.95
1922.....	8.05	11.00	7.90	14.75
1921.....	9.00	10.20	6.00	10.25
1920.....	13.30	14.80	13.30	19.20
1919.....	15.75	18.20	13.50	18.60
1918.....	12.00	16.75	12.75	17.25
1917.....	10.90	14.65	11.40	14.50
1916.....	8.70	9.50	8.20	11.15
1915.....	7.80	8.50	7.40	9.90
1914.....	8.40	8.70	5.95	7.65

Av. 1914-1923.....\$10.25 \$11.85 \$ 9.40 \$13.70

Following is given the net supply of cattle, hogs and sheep for packers at the Chicago Stock Yards for week mentioned:

	Cattle.	Hogs.	Sheep.
*Week ending March 1.....	38,700	146,800	44,000
Previous week.....	38,290	184,452	52,231
1923.....	40,842	142,622	45,298
1922.....	30,641	229,469	46,698
1921.....	29,158	137,786	69,022
1920.....	30,404	114,504	42,256

*Saturday, March 1, estimated.

Chicago packers hogs slaughtered for the week ending March 1, 1924:

Armour & Co.....	15,500
Anglo-American Provision Co.....	8,200
Swift & Co.....	19,300
Hammond & Co.....	11,000
Morris & Co.....	16,200
Wilson & Co.....	12,800
Boyd-Lanham.....	9,900
Western Pk. Co.....	20,500
Roberts & Oake.....	6,700
Miller & Hart.....	5,400
Independent Packing Co.....	4,900
Brennan Packing Co.....	7,400
Wm. Davies Co.....	100
Agar Packing Co.....	100
Others.....	31,200

Totals.....	169,100
Previous week.....	200,500
Year ago.....	147,800
Two years ago.....	131,600
Three years ago.....	142,100

(For Chicago livestock prices see page 44.)

The Napier Fifty Pound Electric Stuffer

Safe because piston is raised by water pressure and cannot blow up as in the case of other power stuffers.

Simple for the reason that there are fewer parts than are used in any other type of stuffer, hand or power.

Sanitary because water flushes cylinder during each operation. No pockets or air spaces to collect decaying matter.

Our patented automatic relief valve is instantly adjustable to any pressure from zero to 80 pounds per square inch. You can adjust the pressure to suit the different kinds of sausage.

Requires only one-quarter horse power motor, which may be attached to any ordinary lamp socket.

Faster and far more powerful than any hand stuffer and will outlast any other stuffer on the market.

Costs not a great deal more than a hand stuffer in the first place and the operating expense is a mere trifle.

For prices and further particulars write

The Napier Machine Co.
1071 Power Ave., Cleveland, O.

Manufacturers
of a complete line of

Hydro-Electric & Air Stuffers



Patented July 19, 1901, July 19, 1904, July 20, 1908, June 19, 1919.

CHICAGO PROVISION STOCKS.

Stocks of provisions in Chicago at the close of business Feb. 29, with comparisons, are reported by the Chicago Board of Trade as follows:

	Feb. 29, 1924	Jan. 31, 1924	Feb. 28, 1923
Mess pork, new, made since Oct. 1, '23, bbls.....	638	1,514	1,052
Other kinds of barreled pork, bbls..	33,598	26,699	21,894
P. S. lard, made since Oct. 1, '23, lbs.....	15,799,318	7,156,088	7,396,011
Other kinds of lard made since Oct. 1, '23, lbs.....	6,252,395	2,489,753	3,882,700
Short rib middles, made since Oct. 1, '23, lbs.....	2,563,319	1,431,196	1,659,250
D. S. clear bellies, made since Oct. 1, 1923.....	19,168,874	15,563,742	
D. S. clear bellies, made previous to Oct. 1, 1923.....		110,900	
D. S. rib bellies, made since Oct. 1, 1923.....	4,682,315	3,070,657	15,070,078
D. S. rib bellies, made previous to Oct. 1, '23.....	5,400	18,000	
Extra short clear middles, made since Oct. 1, '23, lbs.....	186,720	268,270	724,715
Short clear middles, lbs.....	408,041	566,620	287,513
Extra short rib middles, lbs.....	31,000	31,600	80,461
Dry salted short fat backs, lbs.....	3,346,980	3,694,419	5,562,050
Dry salted shoulders, lbs.....	34,598	38,985	236,579
Sweet pickled hams, lbs.....	40,058,519	40,000,446	31,020,290
Sweet pickled skinned hams, lbs.....	25,709,731	25,573,410	26,523,091
Sweet pickled bellies, lbs.....	19,496,551	17,183,139	11,676,494
Sweet pickled California or picnic hams.....	14,334,840	13,934,635	9,856,741
Sweet pickled Boston shoulders, lbs.....			
Sweet pickled shoulders, lbs.....	243,737	206,775	191,975
Other cuts of meats, lbs.....	10,160,978	8,663,693	10,957,255
Total cut meats, lbs.....	149,441,218	130,965,487	114,753,692

PACKERS IN MEETING.

(Continued from page 23.)

B. In Educating His Customers, by:

- Sending them with invoices and otherwise information on food value of meat?
- Furnishing the Department of Agriculture with dealer mailing list for mailing merchandising manual to each of 100,000 meat dealers?
- Sending them (the customers) reprints of merchandising material?
- Sending them similar information through his (the packer's) dealer paper or dealer magazine (if he publishes one)?

C. In Educating His Community (the Public), by:

- Furnishing all consumers of his product with leaflets and pamphlets (enclosed in cartons and otherwise) on merits of meat? (Series mentioned previously under A (b).)
- Furnishing all dealers in his district with window posters on virtues of meat?
- Incorporating in his advertising paragraphs on value of meat?
- Charts?
- Recipe Cards?

2. How Can These Tasks be Apportioned?

- Gathering of Mailing List and Purchase and Distribution of Window Posters to Be Arranged by District Chairmen
- Delivering Co-operation on Other Matters to be the Obligation of each Member Company? (Duplication Won't Hurt) Charts and Recipes?

Chicago Provision Markets

Reported by THE NATIONAL PROVISIONER DAILY MARKET SERVICE

CASH PRICES.

Based on Actual Carlot Trading, Thursday, March 6, 1924.

Green Meats.

Regular Hams—	
8-10 lbs. avg.	@ 14
10-12 lbs. avg.	@ 13 1/2
12-14 lbs. avg.	@ 13
14-16 lbs. avg.	@ 13
16-18 lbs. avg.	@ 14
18-20 lbs. avg.	@ 14 1/2
Skinned Hams—	
14-16 lbs. avg.	@ 15 1/2
16-18 lbs. avg.	@ 15 1/2
18-20 lbs. avg.	@ 15 1/2
20-22 lbs. avg.	@ 13 1/2
22-24 lbs. avg.	@ 12
24-26 lbs. avg.	@ 11 1/2
26-30 lbs. avg.	@ 10 1/2
Picanies—	
4-6 lbs. avg.	@ 7 1/2
6-8 lbs. avg.	@ 7 1/2
8-10 lbs. avg.	@ 7 1/2
10-12 lbs. avg.	@ 6 1/2
12-14 lbs. avg.	@ 6 1/2
14-16 lbs. avg.	@ 6 1/2
Clear Bellies—	
6-8 lbs. avg.	@ 13 1/2
8-10 lbs. avg.	@ 13 1/2
10-12 lbs. avg.	@ 10 1/2
12-14 lbs. avg.	@ 10 1/2
14-16 lbs. avg.	@ 10 1/2

Pickled Meats.

Regular Hams—	
10-12 lbs. avg.	@ 13 1/2
12-14 lbs. avg.	@ 13 1/2
14-16 lbs. avg.	@ 13 1/2
16-18 lbs. avg.	@ 13 1/2
18-20 lbs. avg.	@ 14 1/2
Boiling Hams—	
16-18 lbs. avg.	@ 14 1/2
18-20 lbs. avg.	@ 14 1/2
20-22 lbs. avg.	@ 14 1/2
Skinned Hams—	
14-16 lbs. avg.	@ 15 1/2
16-18 lbs. avg.	@ 15 1/2
18-20 lbs. avg.	@ 15 1/2
20-22 lbs. avg.	@ 13 1/2
22-24 lbs. avg.	@ 11 1/2
24-26 lbs. avg.	@ 10 1/2
26-30 lbs. avg.	@ 10 1/2
Picanies—	
4-6 lbs. avg.	@ 7 1/2
6-8 lbs. avg.	@ 7 1/2
8-10 lbs. avg.	@ 7 1/2
10-12 lbs. avg.	@ 6 1/2
12-14 lbs. avg.	@ 6 1/2
14-16 lbs. avg.	@ 6 1/2
Bellies (square cut and seedless)—	
6-8 lbs. avg.	@ 12 1/2
8-10 lbs. avg.	@ 11 1/2
10-12 lbs. avg.	@ 10 1/2
12-14 lbs. avg.	@ 10 1/2
14-16 lbs. avg.	@ 10 1/2

Dry Salt Meats.

Extra ribs, 35-45.	@ 9 1/2
Extra clears, 35-45.	@ 9 1/2
Regular plates, 6-8.	@ 7 1/2
Clear plates, 4-7.	@ 7 1/2
Jowl butts.	@ 6 1/2
Fat Backs—	
8-10 lbs. avg.	@ 8 1/2
10-12 lbs. avg.	@ 9
12-14 lbs. avg.	@ 9 1/2
14-16 lbs. avg.	@ 9 1/2
16-18 lbs. avg.	@ 9 1/2
18-20 lbs. avg.	@ 10 1/2
20-25 lbs. avg.	@ 10 1/2
Clear Bellies—	
14-16 lbs. avg.	@ 10 1/2
16-18 lbs. avg.	@ 10 1/2
18-20 lbs. avg.	@ 10 1/2
20-25 lbs. avg.	@ 10 1/2
25-30 lbs. avg.	@ 10 1/2
30-35 lbs. avg.	@ 10 1/2
35-40 lbs. avg.	@ 10
40-50 lbs. avg.	@ 9 1/2

FUTURE PRICES.

Official Board of Trade, Range of Prices.
SATURDAY, MARCH 1, 1924.

	Open.	High.	Low.	Close.
LARD—				
March	11.15	10.87 1/2	10.95	11.05
May	11.37 1/2	11.10	11.17 1/2	11.25
July	11.57 1/2	11.37 1/2	11.37 1/2	11.47 1/2
CLEAR BELLIES—				
March	10.12 1/2	9.92 1/2	9.97 1/2	10.00
May	10.42 1/2	10.37 1/2	10.25	10.25
SHORT RIBS—				
May	9.87 1/2	9.75	9.67 1/2	9.67 1/2
July	10.07 1/2	9.90	9.92 1/2	9.90

MONDAY, MARCH 3, 1924.

	Open.	High.	Low.	Close.
LARD—				
March	11.17 1/2	11.30	11.17 1/2	10.93 b
May	11.15	11.17 1/2	11.12-15	11.17 b
July	11.35	11.37 1/2	11.32-35	11.37 b
CLEAR BELLIES—				
March				10.00 n
May				10.27 b
July				10.55 b
SHORT RIBS—				
May	9.75	9.75	9.70	9.70 ax
July				9.95 ax

TUESDAY, MARCH 4, 1924.

	Open.	High.	Low.	Close.
LARD—				
March	11.17 1/2	11.30	11.17 1/2	11.05 b
May	11.37 1/2	11.52 1/2	11.37 1/2	11.30 ax
July				11.50
CLEAR BELLIES—				
March				10.12 n
May				10.37 b
July				10.67 ax
SHORT RIBS—				
May	10.10	10.10	10.07 1/2	9.77 b
July				10.07 ax

WEDNESDAY, MARCH 5, 1924.

	Open.	High.	Low.	Close.
LARD—				
March	11.00	11.00	11.00	11.00 b
May	11.30-25	11.30	11.22 1/2	11.22 b
July	11.45	11.45	11.45	11.45
Sept.	11.67 1/2	11.67 1/2	11.62 1/2	11.62 b
CLEAR BELLIES—				
March				10.15 n
May				10.40 b
July	10.70	10.70	10.67 1/2	10.70 b
SHORT RIBS—				
May	10.07 1/2	10.07 1/2	10.05	9.77 ax
July				10.05-07b

THURSDAY, MARCH 6, 1924.

	Open.	High.	Low.	Close.
LARD—				
March	11.30	11.30	11.27	11.03 b
May	11.50	11.50	11.47-50	11.27 ax
Sept.				11.50 ax
				11.67 b
CLEAR BELLIES—				
March				11.15 n
May				11.40 b
July				11.72 b
SHORT RIBS—				
May	9.80	9.80	9.77	9.77 ax
July	10.07	10.10	10.07	10.07 ax

FRIDAY, MARCH 7, 1924.

	Open.	High.	Low.	Close.
LARD—				
Mar.	11.07	11.12	11.07	11.12 b
May	11.50	11.55	11.30	11.32-35 ax
July	11.52	11.57	11.52	11.55 ax
Sept.				11.75 ax
CLEAR BELLIES—				
Mar.				10.25 n
May				10.42 b
July	10.87	10.87	10.80	10.85
SHORT RIBS—				
May				9.85 ax
July				10.15-17 b

How should the hog "sticker" work to avoid damage to shoulder meats? Ask THE BLUE BOOK, the "Packer's Encyclopedia."

CHICAGO HOG PURCHASES.

Purchases of hogs by Chicago packers for the week ending Thursday, March 6, 1924, with comparisons, follows:

	Week ending Mar. 6.	Prev. week.	Cor. week.
Armour & Co.	13,050	16,375	10,900
Anglo-Amer. Pro. Co.	7,747	8,805	3,700
Swift & Co.	14,138	15,779	8,000
G. H. Hammond & Co.	9,838	9,844	5,400
Morris & Co.	15,532	21,617	14,700
Wilson & Co.	12,196	15,789	10,700
Royd-Lunham & Co.	6,583	10,953	6,100
Western Pkg. & Pro. Co.	15,200	17,000	12,600
Roberts & Onke	4,353	4,804	6,900
Miller & Hart	4,492	5,896	7,500
Independent Packing Co.	4,161	6,887	7,500
Brennan Packing Co.	8,205	7,145	6,000
William Davies Co.			2,700
Agar Packing Co.	200	200	2,100
Others	2,500	2,800	8,700
Total	116,293	144,502	106,400

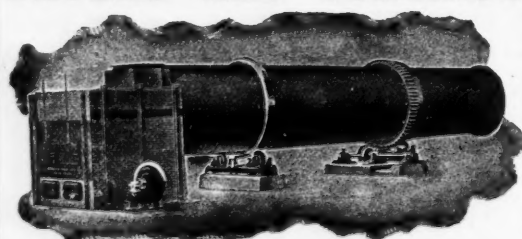
CHICAGO RETAIL FRESH MEATS

Beef.			
	No. 1.	No. 2.	No. 3.
Rib roast, heavy end.	30	28	15
Rib roast, light end.	40	32	20
Chuck roast	20	18	14
Steaks, round	40	38	28
Steaks, sirloin, first cut.	45	38	28
Steaks, porterhouse	60	45	35
Steaks, flank	28	25	18
Beef stew, chuck	18	15	12 1/2
Corned briskets, boneless	22	20	18
Corned plates	16	12	10
Corned rumps, boneless	25	22	18
Lamb.			
	Good.	Com.	
Hindquarters	28	25	
Legs	40	28	
Stews	12 1/2	13	
Chops, Shoulder	24	20	
Chops, rib and loin	50		
Mutton.			
Legs	22		
Stew	12 1/2		
Shoulders	20		
Chops, rib and loin	35		
Pork.			
Loins, whole 8@10 avg.	18	20	
Loins, whole, 10@12 avg.	16	18	
Loins, whole, 12@14 avg.	15	16	
Loins, whole, 14 and over	14	15	
Chops	20	22	
Shoulders	14	14	
Butts	15	15	
Spareribs	12	12	
Hocks	12	12	
Leaf lard, unrendered	14	14	
Veal.			
Hindquarters	35	35	
Forequarters	12	12	
Legs	35	35	
Breasts	14	14	
Shoulders	14	14	
Cutlets	14	14	
Rib and loin chops	40	40	
Butchers' Offal.			
Suet	4	4	
Shop fat	2	2	
Bones, per 100 lbs.	40	40	
Calf skins	13	13	
Kips	12	12	
Deacons	12	12	

CURING MATERIALS.

	Bbls.	Sacks.
Double refined saltpetre, gran., L. C. L.	6%	6%
Crystals	7%	7%
Double refined nitrate of soda, f. o. b.		
N. Y. & S. F., carloads.	4%	4%
Less than carloads, granulated.	4%	4%
Crystals	5%	5%
Eggs, 100@150 lbs., 1c more.		
Boric acid, in carloads, powdered, in bbls.	10	9%
lots or more		
Crystal to powdered, in bbls., in 5-ton	10%	9%
in bbls. in less than 5-ton lots.	10%	10
Borax, carloads, powdered, in bbls.	5%	8%
in ton lots, gran. or powdered, in bbls.	5%	5%
Salt—		
Granulated, car lots, per ton f. o. b., Chi-		
cago, bulk		\$ 8.80
Medium, car lots, per ton, f. o. b., Chicago,		
bulk		9.80
Rock, car lots, per ton, f. o. b., Chicago.		7.00
Sugar—		
Raw sugar, 96 basis.		@ 7.25
Second sugar, 96 basis.		@ 7.40
Syrup, testing 65 to 65 combined sucrose		
and invert		@ 42
Standard, granulated, f. o. b. refinery		
(net)		@ 9.00
Plantation, granulated, f. o. b., New Or-		
leans (less 5 per cent.)		@ 8.75
White clarified, f. o. b., New Orleans		
(net)		@ 8.50
Yellow clarified, f. o. b., New Orleans		
(net)		@ 8.37 1/2

DRYERS AND CONTINUOUS PRESSES



For Tankage, Blood, Bone Fertilizer, all Animal and Vegetable Matter. Installed in the largest packing-houses, fertilizer and fish reduction plants in the world.

We handle waste and by-products.

Send for Catalogue T.B.

American Process Co.

68 William St. - - - New York

CHICAGO MARKET PRICES

WHOLESALE FRESH MEATS.

Carcass Beef.

	Week ending	Cor. week
	March 8, 1923.	
Prime native steers.....	18 @19 1/2	16 @18
Good native steers.....	16 @18	14 @15
Medium steers.....	12 @16	11 @13
Heifers, good.....	12 @16	11 @16
Cows.....	8 @12	8 @11
Hind quarters, choice.....	24 @22	
Fore quarters, choice.....	14 @13	

Beef Cuts.

Steer Loins, No. 1.....	36 @34	
Steer Loins, No. 2.....	32 @32	
Steer Short Loins, No. 1.....	47 @45	
Steer Short Loins, No. 2.....	42 @42	
Steer Loin Ends (hips).....	28 @24	
Steer Loin Ends, No. 2.....	24 @24	
Cow Loins.....	23 @23	15 @20
Cow Short Loins.....	20 @24	20 @24
Cow Loin Ends (hips).....	12 @18	10 @16
Steer Ribs, No. 1.....	27 @24	
Steer Ribs, No. 2.....	26 @19	
Cow Ribs, No. 1.....	23 @20	
Cow Ribs, No. 2.....	21 @16	
Cow Ribs, No. 3.....	13 @11	
Steer Rounds, No. 1.....	15 1/2 @15	
Steer Rounds, No. 2.....	15 @14 1/2	
Steer Chucks, No. 1.....	12 1/2 @12 1/2	10 1/2 @9 1/2
Steer Chucks, No. 2.....	12 @12	10 1/2 @9 1/2
Cow Rounds.....	10 @13	10 1/2 @9 1/2
Cow Chucks.....	7 1/2 @9 1/2	7 1/2 @9 1/2
Steer Plates.....	11 @11	
Medium Plates.....	11 @9	
Briskets, No. 1.....	18 @18	
Briskets, No. 2.....	15 @15	
Steer Navel Ends.....	7 1/2 @8	
Cow Navel Ends.....	5 1/2 @6	
Fore Shanks.....	6 @6	
Hind Shanks.....	4 1/2 @4 1/2	
Rolls.....	18 @20	
Strip Loins, No. 1, boneless.....	50 @50	
Strip Loins, No. 2.....	45 @45	
Strip Loins, No. 3.....	42 @42	
Sirloin Butts, No. 1.....	30 @30	
Sirloin Butts, No. 2.....	25 @25	
Sirloin Butts, No. 3.....	18 @18	
Beef Tenderloins, No. 1.....	75 @70	
Beef Tenderloins, No. 2.....	65 @60	
Rump Butts.....	16 @17	
Plank Steaks.....	17 @17	
Boneless Chucks.....	9 @10	
Shoulder Clods.....	12 @15	
Hanging Tenderloins.....	9 @10	

Beef Products.

Brains, per lb.....	9 1/2 @10	9 @10
Hearts.....	3 1/2 @4 1/2	4 @5
Tongues.....	29 @30	28 @30
Sweetbreads.....	41 @42	39 @41
Ox-Tail, per lb.....	9 @11	9 @11
Fresh Tripe, plain.....	6 @6	6 @6
Fresh Tripe, H. C.....	6 1/2 @6 1/2	6 1/2 @6 1/2
Livers.....	7 @8	6 1/2 @8
Kidneys, per lb.....	8 1/2 @9	9 @9 1/2

Veal.

Choice Carcass.....	18 @19	17 @18
Good Carcass.....	13 @17	10 @16
Good Saddle.....	23 @29	20 @28
Good Backs.....	12 @15	8 @12
Medium Backs.....	6 @8	6 @8

Veal Product.

Brains, each.....	10 @10	
Sweetbreads.....	35 @60	53 @62
Calf Livers.....	32 @39	23 @30

Lamb.

Choice Lambs.....	28 @28	
Medium Lambs.....	26 @26	
Choice Saddle.....	32 @32	
Medium Saddle.....	30 @30	
Choice Fores.....	24 @24	
Medium Fores.....	22 @22	
Lamb Fries, per lb.....	30 @31	26 @28
Lamb Tongues, each.....	13 @13	
Lamb Kidneys, per lb.....	25 @25	

Mutton.

Heavy Sheep.....	16 @16	
Light Sheep.....	18 @18	
Heavy Saddle.....	22 @22	
Light Saddle.....	20 @20	
Heavy Fores.....	12 @12	
Light Fores.....	14 @14	
Mutton Legs.....	22 @22	
Mutton Loins.....	15 @15	
Mutton Stew.....	10 @10	
Sheep Tongues, each.....	13 @13	
Sheep Heads, each.....	10 @10	

Fresh Pork, Etc.

Dressed Hogs.....	12 @15	15 @16
Pork Loins, 8@10 lbs. avg.....	14 @14	13 1/2 @13 1/2
Leaf Lard.....	11 @11	11 @11
Tenderloin.....	55 @55	52 @52
Spare Ribs.....	9 @9	11 @11
Butts.....	9 1/2 @9 1/2	9 @9
Hocks.....	9 @9	13 @13
Trimming.....	7 @7	12 @12
Extra lean trimmings.....	10 @10	8 @8
Falls.....	8 @8	12 1/2 @12 1/2
Snouts.....	6 @6	
Pigs' Feet.....	4 1/2 @4 1/2	5 @5
Pigs' Heads.....	6 @6	7 @7
Blade Bones.....	11 @11	11 1/2 @11 1/2
Blade Meat.....	11 1/2 @11 1/2	5 @5
Cheek Meat.....	5 @5	5 1/2 @5 1/2
Hog Livers, per lb.....	4 1/2 @4 1/2	3 @3
Neck Bones.....	3 @3	3 1/2 @3 1/2
Skinless Shoulders.....	9 @9	13 @13
Pork Hearts.....	6 @6	11 1/2 @11 1/2
Pork Kidneys, per lb.....	5 1/2 @5 1/2	4 @4
Pork Tongues, each.....	13 1/2 @13 1/2	18 @18
Slop Bones.....	9 @9	8 @8
Tail Bones.....	9 @9	8 @8
Brains.....	12 @12	12 1/2 @12 1/2
Back fat.....	12 @12	15 @15
Hams.....	15 @15	18 @18
Calas.....	8 1/2 @8 1/2	11 @11
Bellies.....	13 1/2 @13 1/2	19 @19

DOMESTIC SAUSAGE.

Fancy pork sausage, in 1-lb. cartons.....	22 @22	
Country style sausage, fresh, in link.....	14 @14	
Country style sausage, fresh, in bulk.....	13 @13	
Country style sausage, smoked.....	16 @16	
Mixed sausage, fresh.....	12 1/2 @12 1/2	
Frankfurts in pork casings.....	13 1/2 @13 1/2	
Frankfurts in sheep casings.....	10 1/2 @10 1/2	
Bologna in beef bungs, choice.....	14 1/2 @14 1/2	
Bologna in cloth, paraffined, choice.....	14 @14	
Bologna in hog bungs.....	16 @16	
Liver sausage in beef rounds.....	10 @10	
Head cheese.....	11 @11	
New England luncheon specialty.....	22 @22	
Liberty luncheon specialty.....	17 @17	
Mixed luncheon specialty.....	14 @14	
Tongue sausage.....	27 @27	
Blood sausage.....	15 @15	
Polish sausage.....	14 1/2 @14 1/2	
Souse.....	14 @14	

DRY SAUSAGE.

Cervelat, choice, in hog bungs.....	46 @46	
Cervelat, new condition, in hog bungs.....	15 @15	
Cervelat, new condition, in beef middles.....	15 @15	
Thuringer Cervelat.....	41 @41	
Farmer.....	24 @24	
Holsteiner.....	22 @22	
B. C. Salami, choice.....	41 @41	
Milano Salami, choice, in hog bungs.....	41 @41	
B. C. Salami, new condition.....	20 @20	
Frisses, choice, in hog middles.....	38 @38	
Genoa style Salami.....	51 @51	
Peperoni.....	29 @29	
Mortadella, new condition.....	20 @20	
Capicola.....	46 @46	
Italian style hams.....	38 @38	
Virginia style hams.....	38 @38	

SAUSAGE IN OIL.

Bologna style sausage in beef rounds—		
Small tins, 2 to crate.....	5.75	
Large tins, 1 to crate.....	6.50	
Frankfurt style sausage in sheep casings—		
Small tins, 1 to crate.....	7.00	
Large tins, 1 to crate.....	8.00	
Frankfurt style sausage in pork casings—		
Small tins, 2 to crate.....	6.50	
Large tins, 1 to crate.....	7.50	
Smoked link sausage in pork casings—		
Small tins, 2 to crate.....	6.00	
Large tins, 1 to crate.....	7.00	

SAUSAGE CASINGS.

(F. O. R. CHICAGO.)

Beef rounds, domestic, 180 sets, per tierce, per set.....	19 @19	
Beef rounds, export, 225 sets, per tierce, per set.....	24 @24	
Beef middles, 110 sets, per tierce, per set.....	87 @87	
Beef bungs, No. 1, 400 pieces, per tierce, per piece.....	30 @30	
Beef bungs, No. 2, 400 pieces, per tierce, per piece.....	20 @20	
Beef weasands, No. 1, per piece.....	17 @17	
Beef weasands, No. 2, per piece.....	17 @17	
Beef bladders, small, per doz.....	1.40 @1.40	
Beef bladders, medium, per doz.....	1.35 @1.35	
Beef bladders, large, per doz.....	1.50 @1.50	
Hog casings, medium, f. a. s., per lb.....	0.90 @0.90	
Hog casings, extra narrow, selected, per lb, f. a. s.....	2.00 @2.00	
Hog middles, without cap, per set.....	16 @16	
Hog middles, with cap, per set.....	18 @18	
Hog bungs, export.....	21 @21	
Hog bungs, large, prime.....	14 1/2 @14 1/2	
Hog bungs, medium.....	7 @7	
Hog bungs, small, prime.....	5 @5	
Hog bungs, narrow, no demand.....	3 @3	
Hog stomachs, per piece.....	8 @8	

VINEGAR PICKLED PRODUCTS.

Regular tripe, 200-lb. bbl.....	14.00	
Honeycomb tripe, 200-lb. bbl.....	16.00	
Pocket honeycomb tripe, 200-lb. bbl.....	18.00	
Pork feet, 200-lb. bbl.....	15.50	
Pork tongues, 200-lb. bbl.....	53.00	
Lamb tongues, long cut, 200-lb. bbl.....	48.00	
Lamb tongues, short cut, 200-lb. bbl.....	57.00	

CANNED MEATS.

	No. 1/2	No. 1	No. 2	No. 6
Corned beef.....	2.40	\$ 2.35	\$ 4.00	\$16.00
Roast beef.....	2.40	2.35	4.50	15.00
Roast mutton.....	2.40	2.40	4.75	16.50
Sliced dried beef.....	1.85	4.00		
Ox tongue, whole.....			17.50	56.00
Lunch tongue.....	2.85	4.70	9.50	34.50
Corned beef hash.....	1.50	2.75	4.25	
Hamburger steaks with onions.....	1.50	2.25	4.25	
Vienna style sausage.....	1.15	2.25	4.15	
Veal loaf, medium size.....	2.00			
Chili con carne with, or without, beans.....		1.25		
Potted meats.....	.80			

BARRELED PORK AND BEEF.

Mess pork, regular.....	\$22.25	
Family back pork, 20 to 34 pieces.....	23.00	
Family back pork, 35 to 45 pieces.....	23.50	
Clear back pork, 40 to 50 pieces.....	24.00	
Clear plate pork, 35 to 45 pieces.....	21.00	
Clear plate pork, 35 to 45 pieces.....	20.50	
Bean pork.....	19.00	
Brisket pork.....	19.00	
Plate beef.....	18.50	
Extra plate beef, 200-lb. barrels.....	19.50	

COOPERAGE.

Ash pork barrels, black iron hoops.....	\$1.67 1/2 @1.70	
Oak pork barrels, black iron hoops.....	1.87 1/2 @1.90	
Oak pork barrels, gal. iron hoops.....	1.87 1/2 @1.90	
Red oak lard tierces.....	2.50 @2.52 1/2	
White oak lard tierces.....	2.70 @2.72 1/2	
White oak ham tierces.....	3.05 @3.05	

BUTTERINE.

1 to 6, natural color, solids, f. o. b. Chicago.....	23 @23	
Cartons, rolls or prints, 1-lb.....	24 @24	
Cartons, rolls or prints, 2@3 lbs.....	23 1/2 @23 1/2	
Shortenings, 30@60 lbs. tubs.....	17 @17	
Nut Margarine, prints, 1 lb.....	21 1/2 @21 1/2	

DRY SALT MEATS.

Extra short clears.....	9 1/2 @9 1/2	
Extra short ribs.....	9 1/2 @9 1/2	
Short clear middles, 60-lb. avg.....	10 @10	
Clear bellies, 14@16 lbs.....	10 1/2 @10 1/2	
Clear bellies, 18@20 lbs.....	10 1/2 @10 1/2	
Clear bellies, 25@30 lbs.....	10 1/2 @10 1/2	
Clear bellies, 20@25 lbs.....	10 1/2 @10 1/2	
Clear bellies, 25@30 lbs.....	10 1/2 @10 1/2	
Fat backs, 10@12 lbs.....	9 @9	
Fat backs, 12@14 lbs.....	9 1/2 @9 1/2	
Fat backs, 14@16 lbs.....	9 1/2 @9 1/2	
Regular plates.....	7 1/2 @7 1/2	
Butts.....	6 1/2 @6 1/2	

WHOLESALE SMOKED MEATS.

Regular hams, fancy, 14@16 lbs.....	21 1/2 @21 1/2	
Skinless hams, fancy, 16@18 lbs.....	23 1/2 @23 1/2	
Standard regular hams, 12@16 lbs.....	19 @19 1/2	
Picnics, 6@8 lbs.....	14 @14 1/2	
Standard bacon, 8@12 lbs.....	17 @17 1/2	
Standard bacon, 4@8 lbs.....	15 @16	
Standard bacon, 12@14 lbs.....	17 @17	
Standard bacon strips, 6@7 lbs.....	17 1/2 @17 1/2	
No. 1 lard oil, choice, skin on, surplus fat off, smoked.....	31 @31	
Cooked hams, choice, skinned, surplus fat off, smoked.....	32 @32	
Cooked hams, choice, skinned, surplus fat off, smoked.....	32 @32	
Picnics, skin on, surplus fat off, smoked.....	34 @34	
Picnics, skinned, surplus fat off, smoked.....	18 @18	
Loin roll.....	29 @29	

ANIMAL OILS.

Prime lard oil.....	13 1/2 @14 1/2	
Extra winter strained lard.....	11 1/2 @12	
Extra lard oil.....	11 @11 1/2	
Extra No. 1 lard.....	10 1/2 @11 1/2	
No. 1 lard oil.....	10 1/2 @11	
No. 2 lard oil.....	14 @14 1/2	
Pure neatfoot oil.....	10 1/2 @10 1/2	
Extra neatfoot oil.....	10 1/2 @11 1/2	
No. 1 neatfoot oil.....	10 1/2 @11	
Acidless tallow oil.....	10 1/2 @11	

FERTILIZERS.

Ground, dried blood.....	3.65 @3.75	
Unground and crushed blood.....	3.40 @3.50	
Hooftmeal.....	2.35 @2.45	
Ground tankage, 10 to 15%.....	2.50 @2.65	
Ground tankage, 6 to 9%.....	2.35 @2.45	
Crushed and unground tankage.....	2.00 @2.25	
Ground raw bone, per ton.....	26.00 @30.00	
Ground steam bone, per ton.....	20.00 @22.00	
Unground steamed bone.....	14.00 @16.00	
Unground bone tankage.....	10.00 @12.00	

HORNS, HOOFS AND BONES.

No. 1 horns, 75 lb. average.....	\$275.00 @300.00	
No. 2 horns, 40 lb. average.....	175.00 @200.00	
No. 3 horns.....	125.00 @140.00	
Horns, black and striped.....	35.00 @40.00	
Horns, white.....	60.00 @70.00	
Boned shin bones, heavy.....	140.00 @150.00	
Round shin bones, lights and med.....	100.00 @115.00	
Flat shin bones, heavy.....	75.00 @80.00	
Flat shin bones, lights and med.....	65.00 @70.00	
Thigh bones, heavy.....	110.00 @115.00	
Thigh bones, lights and med.....	90.00 @100.00	
Buttock bones.....	55.00 @60.00	

Note—These quotations apply to No. 1 product which must be assorted, free from grease spots and cracks, hard and clean, uniform as to cut and weight. Packed in double bags and carload lots. Quotations on unsolicited stock will be found in "Packinghouse By-Products Markets" reports on another page.

LARD (Unrefined).

Prime, steam, cash tierces.....	@11.00
Prime, steam, loose.....	@10.25
Leaf, raw	@10.25
Neutral lard	@12.25

Retail Section

Meat Displays

By Chas. E. Wicke.

[EDITOR'S NOTE.—This is the continuation of an address delivered before the Meat Council meeting held under the auspices of the Washington Heights Branch, United Masters Butchers of America, in New York City last week. The subject was "Ready-to-Eat Meats" and window and shop displays.]

The Silent Salesman.

Remember, your display is the silent salesman who is always on the job. It is your display that must attract the eye of the "window shopper," to induce her to go into your store, and your inside display must also be in accord with the window to help finish the sale.

If I were a butcher I would give considerable thought to the display of meats and meat products. In fact, I would do a little more than the butcher does today. I would keep my window in a snappy looking condition, with many tempting and appetizing cuts. The person looking at this window display may suddenly develop a longing for any one of the particular cuts shown. After all, it's the eye that suggests to the stomach what the stomach wants.

Let me give you an example of this. I'll take this lemon out of my pocket, turning it over and over, letting you look at it. I'll take out my jackknife and cut that lemon in two halves.

There you are! Now I'll bet that a score of you men had a little acidity taste creep under your tongue as you sat there and watched me with this lemon.

Now, if you've got some tasty platters of steak, chops or some of the less expensive cuts in your window, you can bet your bottom dollar that this tempting array of meats is going to awaken a little interest in the eyes of many housewives. I repeat emphatically that the average stomach craves what the eyes perceives; that is, if the object is something that he, the individual, can absorb.

Get People in Your Store.

This all gets back to the main idea of the butcher shop merchandising. Appeal to the eye and get the people into your store then with a good follow-up they will buy.

A certain butcher in New York City often effects an arrangement with a local vaudeville and moving picture house, whereby those drawing cash register receipts with certain lucky numbers are entitled to free tickets at the neighborhood theatre. This same butcher had a movie star sell meat for one hour at his store on a certain day. This scheme certainly drew the crowds, especially women, for the movie star happens to be a very good looking young man.

"Oh well," you'll say, "I can't get away with stuff like that." Possibly not, and perhaps it is not the best form of advertising. But I have met hundreds of butchers of your organization, not alone from this branch, but all branches, and I know that there are scores of you having personalities which, if put to the test, could work out merchandising schemes that would bring more customers into your stores during the dull hours.

Why a Corner Store?

Have you ever stopped to consider why so many stores of the United Cigar Co. and Schulte Cigar Co. are located on corners? Simple as A. B. C. A corner store has two windows, people pass by on two streets. A single entrance on the corner means that every person who enters or leaves has to pass one of the windows.

In other words, to reduce this to its simplest language, a corner store has a

window on two streets and they realize the selling powers of attractively dressed windows, and thereby get double benefit. Incidentally notice the courtesy of the salesman's "Thank you" accompanied by an agreeable expression. This is a little thing which means a whole lot.

I am acquainted with several owners of butcher shops in some of the other cities who offer weekly prizes for suggestions from employees which will add attractiveness to their respective windows. You might try that.

As mentioned before window trimming has long been considered an established vocation and many firms pay one of their men extra for keeping the window display attractive. This idea, I believe, could be worked out with good results in your line.

Prices in Windows.

Now I am going to dwell for a few moments upon the significance of posters and price tickets upon the windows. To paste bills all over the window tends generally to distract the attention of the goods displayed, and some of the posters even help to affect the looks of the entire store, and to cheapen it.

Value is not judged by the size of the poster or the size of its type. I think the little item of price tickets on articles in the display window should be given a little more thought. Above everything never use soiled price tickets.

Artistic effects are all right for large stores but the small store that is making direct sales from its window display, should make it a point to replace new cuts when others are sold. I believe that in stores where goods are sold directly from the window and left in a half dressed condition the merchant would be better off with no window in the store. An untidy window is an eye sore to the window shopper, is the cause of some of the small stores losing extra sales.

Thursday night is the time of the week for the butcher shop that handles fish to make a wonderful display. I have it from

good authority that the sensational rise of one of the Boston's biggest retailers is due to his window display since his start in business some fifteen years ago. He now has eight stores and employs over two hundred people. One of his biggest stores is in the market district where he is surrounded by competition. His customers come from far and wide to trade with him.

Displays of Fish.

But to get back to fish. I mention fish and it always takes my mind back to the day I struggled through a crowd to look at the fish display window of this same butcher, of whom I have spoken.

I have always felt that you could buy fresher fish in Boston than you could here in our city. Possibly the Bostonians go in for sea food more than we do. At any rate there was the most tempting centerpiece of scallops, bordered with smelts after which there was a second border of shrimps and the other finny tribe blending the colors well and ending at either corner of the window with two of the biggest lobsters I have ever seen.

All this was laid appropriately upon a bank of cubes of transparent ice. I have not the words at my command to describe this, but it is sufficient to say that it drew a crowd. It is obvious that some of this crowd went in and purchased. The point is, draw the crowd, then make them buy. Hold them as customers by the quality of the goods sold to them.

That's what windows are for.

If you didn't have show windows in your store, you'd be compelled to let the public know you were on earth only through the medium of the newspaper.

Weekly Pictorial Service.

Many storekeepers subscribe to weekly pictorial service. Probably many of you here tonight have this feature in your store.

It is simply this: a 11x14 inch sheet with a photograph of some current event and a few lines of explanation. People stop to look and read simply because it is odd to see this picture in a store window. They are accustomed to seeing it in the newspapers.

Now, my point is this. If a picture of some ski jumpers in Switzerland will make people stop outside of a shoe store, why won't a picture of Firpo eating three steaks not only make them stop outside the window of a butcher shop, but make 'em open the door and buy?

There are plenty of publicity and exploitation stunts in which meat is closely or indirectly related, and these may be capitalized by the retail butcher.

Don't Neglect Displays in Cases.

After the housewife has been attracted by the window display and comes into your store, do not neglect your display in the store cases, as this helps to complete your sale. The window display has started the customer coming in. The man behind the counter must help to complete the sale. As the new customer asks questions, she will also note the condition of his apron, and I think if I operated a butcher shop I would see that the man at all times would have on clean white wearing apparel. I would not consider this an extravagance but a booster for more sales. Then, the voice with a smile, and a "thank you" helps to make this new customer feel as though her trade was appreciated.

Some of the members no doubt think they have no use for store display as the trade wants everything freshly cut, but you will admit that you all have pieces that you must sell. Did you ever consider the loss of time required when a small

How to Run a Meat Shop

Secrets of success and failure in the retail meat business are told in a study of retail meat stores in leading cities recently made by Dr. Horace Secrist, head of the Bureau of Business Research of Northwestern University, and the leading authority of the country on retail methods.

This study showed what it cost retailers to do business and where their costs varied. It revealed the secrets of success and failure in the stores studied, and it gave the actual figures.

This report has created wide interest in meat circles, both retail and wholesale. It was printed in full in THE NATIONAL PROVISIONER of August 18. Copies of it may be had by sending a 2-cent stamp, with your name and address, to The Editor, THE NATIONAL PROVISIONER, Old Colony Bldg., Chicago, Ill.

piece of meat is carried back into the cooler and carried out again when wanted? For this type of shop a small case would save the owner a good deal of money. In warm weather every time your meat cooler door is opened unnecessarily it costs just that much more for the operating expense of the cooler.

In summing up, please carry away with you these important facts:

ADVERTISING is essential today in every line of business.

There are different methods of advertising adapted to various lines of business.

Window displays are probably the best method of advertising a retail meat market.

The retail meat market is the outlet for a good part of the food supply of the nation and an attractive window is an invitation for the general public to buy their meats in your shop.

A Clean Store an Asset.

Cleanliness is an advertising feature of a retail market. A clean store, well kept, convinces the average person that the meat they buy is handled under the most sanitary conditions.

People today go window shopping at night and a light or two put in your window with proper reflectors on an attractive meat display or fish display will oftentimes result in additional customers, possibly from some other section who happen to be passing and see your attractive display, or possibly a special price on some cut of meat.

A fresh meat display should be so attractive as to tempt a vegetarian to buy a steak.

Some dealers have more than one window to use for display. In that case, use one window for fresh meats, and at least one window for displays of the various manufacturers which are sent to you to assist in the selling of meat products which you stock, such as hams, bacon, lard, sausage, etc.

By utilizing this material it will help you cash in on a tremendous advertising campaign. The big companies are promoting and will give you a chance to use it in your shop by showing the reproductions that are being broadcasted to get the public to buy at your store.

Windows Are Sign Posts.

Windows are the sign posts of a dealer's store. In a great many cases an attractive window will command the attention of the passerby and in nine cases out of ten it will show the customer something they had no idea of purchasing.

A large percentage of the people know that the best meat is the cheapest meat after all. The same thing applies to displaying meat in windows. The most attractive window takes a little more time and may cost a trifle more to fix up, but it is the cheapest after all. It brings you more business and thereby reduces your cost of doing business.

Window displays today are considered one of the best methods of merchandising. They have been the means of educating the average person to buy economically, to buy a better grade of goods and helps to suggest what to buy.

MINN. DEALERS' 50TH BIRTHDAY.

Some 200 people attended the golden anniversary celebration of the Retail Meat Dealers' Association of St. Paul, Minn., on Feb. 27. Among the prominent speakers were A. H. Fenske, national president of the United Master Butchers of America; Frank Hunstiger, president of the Minnesota Retail Meat Dealers' Association; Mayor Arthur E. Nelson of St. Paul and Senator James Handlan.

Music and entertainments of all kinds featured the affair. Several old-time retail dealers who have since retired from active service in the field were also present.

LOCAL AND PERSONAL.

A new meat market has been opened at 2607 Eighth St. West, Seattle, Wash., under the management of Leo E. Sanford. The market will be known as Sanford's Market.

C. F. Fairchild has opened an up-to-date meat market in the Allen Bldg., Redmond, Wash.

The O. & O. Meat Co. contemplates erecting a new meat market on the east side of Omak, Wash.

The Mutual Market Co., 878 E. 63rd St., Chicago, has been incorporated with a capital stock of \$15,000. Incorporators: Chas. Reuter, Samuel A. Task and David Frohlich.

Janulewicz Brothers have sold their meat market at Ashton, Neb., to Bennett Lorenz.

E. S. Brazeley will open a meat market and grocery store at Fremont, Ohio.

M. P. Olson, who has been operating a chain of markets in Northern California, has leased a store in the Cabrillo Hotel, San Pedro, Cal., and will open the Seaboard Market at that location.

M. O'Brien has leased a store in the vicinity of Market and Broadway, Salem, Ore., and contemplates starting a meat market.

Robert Guthrie and John Rier will shortly open a meat market in the basement of the I. O. O. F. Hall, Glens Falls, N. Y.

E. A. Miller has taken over the Bay City Meat Market at Pacific Grove, Cal.

E. C. Reiman has purchased a meat market at Rosalia, Wash.

Elmer Hollander has purchased the meat and grocery of Rou Mathias at Burlington, Ia.

Harry Abbott has sold his meat business at Burlington, Ia., to O. R. West.

The meat market of A. Schmidt at Iowa City, Ia., was recently destroyed by fire. Neugent and Jensen have opened a meat market at Newton, Ia.

Warner, Waddell and Rich have opened a meat market at Charlotte, Mich.

Michael Schneider has sold his meat market at 1419 Holden Ave., Detroit, Mich., to Isadore Oppenheim.

Wm. Somers has purchased the meat business of Bert E. Mooney, 8780 Linwood Ave., Detroit, Mich.

I. Oppenheim has sold his meat market at 4508 Milford Ave., Detroit, Mich., to Max Rich.

Joseph Bandza has sold his meat market at Detroit, Mich., to Jonas Smalinskis.

A. Sutkowski has purchased the Wroczynski meat market at 5544 Chene St., Detroit, Mich.

A. W. DeClercq has opened a meat market at 6311 14th St., Detroit, Mich.

Jos. Rawa has sold his meat market at 2234 Mt. Elliott Ave., Detroit, Mich., to Marian Lepkowski.

The City Grocery Co., and the City Meat Co., 1408 Michigan Ave., Detroit, Mich., have incorporated with a capital stock of \$175,000.

L. Silver, Inc., 2608 Hastings St., Detroit, Mich., grocery and meat market, has incorporated with a capital stock of \$2,000.

D. L. Thompson has sold his meat and grocery business at Manton, Mich., to H. R. Casey.

James Roberts has opened a meat market at Albion, Neb.

Wilkins and Petrie have opened a meat market at Broken Bow, Neb.

B. W. Rossiter has purchased the Coady Meat Market at Falls City, Neb.

F. F. Dunn has sold his meat market at Overton, Neb., to M. Walker.

Abel Olson has purchased the Hartman and Christianson meat business, at 521 Second Ave., North, Fargo, N. D.

Geo. and Everett Levenick have sold their meat market to Matt C. Putnam.

The Cudahy Pkg. Co. has opened a second meat market at Green and Tenth Sts. Manitowoc, Wis.

Geo. Prausa will engage in the meat business at Seymour, Wis.

Roy Maxwell has succeeded W. R. Monical in the management of the Vogeli Meat Market, Fredonia, Kas.

J. C. Porter has sold his meat and grocery business at Iola, Kas., to J. D. Johnston.

Ray Spencer has opened a grocery and meat market at El Reno, Okla.

W. Bowersock has sold his meat business at Coffeyville, Kas., to J. L. Hertweck.

R. J. Dundas has purchased the Young Grocery and Meat Market at Cedar, Kas. Wilkins & Petrie are about to engage in the meat business at Broken Bow, Neb.

Roy Harbottle will engage in the meat business at South Omaha, Neb.

F. W. Gillespie has purchased the meat market of C. W. McNeeley at Peru, Neb.

Jack Pickard has purchased the meat market of A. W. Lewis at Gold Hill, Ore.

Willard & Race have opened a new meat market at Coupeville, Wash.

R. & D. Owens have opened a new meat market at Roslyn, Wash.

Louis Hay has engaged in the meat business at Arlington, Wash.

J. Maas has opened a meat market in Tacoma, Wash.

E. L. Erickson has purchased the meat business of M. H. Burris at La Verne, Cal.

A. Anderson has purchased the meat and grocery business of F. H. Vaughn at Earlimart, Cal.

The meat market of Sam Yoder, La Pine, Ore., was recently destroyed by fire.

H. W. Swallow has purchased the meat market of E. L. Duncan at 900 Alberta St., Portland, Ore.

Geo. Patten has sold his meat and grocery business at Idaho Falls, Idaho, to E. C. Crow.

Wm. Hogan has sold his meat market at E. 28th and Broadway, Portland, Ore., to F. O. Yeoman.

Rover Co. will open a grocery and meat market in the Zuzer Bldg., 115 North Jefferson Ave., Canonsburg, Pa.

W. H. Brown has purchased a grocery store and meat market at Vandergrift, Pa.

John Stumbaugh has sold his meat market in the Winger block, Greencastle, Md., to William Frank.

Henry Fox has recently opened a new meat market at 120 E. Broad st., Hazelton, Pa.

Henry Hanel will open a meat market in Williamsville, N. Y.

Stern's Meat Market will open for business at 31 West Main St., Carnegie, Pa. Clarence E. Brewer will open a meat market and grocery store at 404½ West Washington St., Hagerstown, Md.

For Sausage Makers

BELL'S

Patent Parchment Lined

SAUSAGE BAGS

and

SAUSAGE SEASONINGS

For Samples and Prices, write

THE WM. G. BELL CO.

BOSTON

MASS.

New York Section

COST OF SLICING BACON.

Much surprise was caused when the actual cost was shown for slicing bacon at the demonstration given at Ye Olde New York Branch, United Master Butchers of America, on Tuesday evening. The question "What does it cost to slice bacon?" had been asked, and the demonstration was planned.

Before starting President Kramer asked the dealer who had volunteered to act as cutter what, in his estimation, was the cost of slicing bacon, and the answer was about two cents a pound.

Then one of the members related an experience he had had the previous week. He ordered fifty hams to be delivered the following Monday, but which were offered on Friday. He immediately got in touch with the wholesaler, refusing to accept and insisting on Monday delivery. The wholesaler suggested that the retailer retain the hams and on Monday he would send a man for the purpose of reweighing the shipment. On Monday it was found there had been a shrinkage of twelve pounds, due to natural causes. The member claimed this applies to all smoked meats, which shrinkage is not considered by the retailer when he figures his costs.

The particular piece of bacon used for the demonstration was marked 8 pounds, 2 ounces, but the shrinkage since original weighing reduced it to 7 pounds 12 ounces. The rind and one slice from each end of the piece were removed, amounting to 14 ounces of shrinkage in trim. This, figured with the cost of time in slicing on an electric slicer, would be about 4 cents a pound.

The original piece of bacon was estimated to cost 22 cents, bringing the cost up to 26 cents a pound. Even this figure did not allow for any shrinkage of weight, which would probably bring the total cost up to 27 cents a pound.

The dealer who estimated the cost of slicing at 2 cents a pound was very much surprised, and also the members present, when they discovered that 5 cents was nearer the amount. The demonstration created great interest.

During the course of the meeting there was a demonstration on an acid-proof ink which is recommended for use in writing checks. Another demonstration was by the Wicke Manufacturing Company on a Barnes scale, which is now being used by the association in the various demonstrations in the meeting room. The scale was taken apart and the mechanism explained in detail, proving very interesting to the members.

Studies on the simplified system of bookkeeping which have been supplied to the retailers by the Government, and by Northwestern University, and which it is rumored will be discontinued shortly were debated. The system was especially designed for the retail meat dealer and it has been suggested that the service be continued by the Association. Moe Loeb was appointed a committee of one to ascertain if the members desired the system continued and to make a report at the next meeting.

A complaint was received from one of the members that some retailers are making misrepresentations in the way of deceptive advertising. It was decided that all the membership of the Master Butchers be warned and this practice be stopped.

The members felt that if this sort of deception continued the association would probably take legal steps to abolish it.

A large number of applicants were proposed for membership.

NEW YORK NOTES.

J. Cassidy, cattle buyer for the Cudahy Packing Co., at Omaha, is a visitor to the city this week.

President Frank J. Sullivan, of the Sullivan Packing Co., Detroit, Mich., was a visitor to the city this week.

A. V. Reagh, credit man for the Cudahy Packing Company in New York, is on a business trip to Atlantic City, N. J.

Mrs. Anna M. Hemmbdt, corresponding secretary of the Ladies' Auxiliary, celebrated a birthday on last Saturday.

President F. Edson White of Armour and Co. and W. H. Raymond of the Armour Soap Works, Chicago, are visiting New York.

H. C. Edmunds and Kay Todd, attorney for the Farmers' Terminal Packing Company, St. Paul, Minn., were in New York this week and will stop in Baltimore before returning home.

Prices realized on Swift & Company's sales of carcass beef in New York City for week ending March 1st on shipments sold out, ranged from 9.00 cents to 18.00 cents per pound, and averaged 14.26 cents per pound.

Issac Powers, president of the Home Packing Co., Terre Haute, Ind., returned to New York from a pleasure trip to Bermuda on Thursday of this week. Ike checked in all O. K. and passed inspection with honors before leaving for the West.

Mrs. H. L. Skellinger, wife of the New York district manager of Wilson & Company, was taken ill suddenly last Saturday and was rushed to the Peck Memorial Hospital in Brooklyn, where an immediate operation was found necessary. At that time the chances for her recovery were one in a thousand, but later reports were more hopeful.

Following is a report of the New York City Health Department of the number of pounds of meat, fish, poultry and game seized and destroyed in the city of New York during the week ending March 1, 1924: MEAT—Manhattan, 3,100 lbs.; Brooklyn, 1,995 lbs.; total, 5,095 lbs. FISH—Manhattan, 11 lbs.; Brooklyn, 46 lbs.; total, 57 lbs. POULTRY AND GAME—Manhattan, 174 lbs.

Upon attaining his twenty-first birthday, Lawrence Eschelbacher, son of Joseph Eschelbacher, vice-president of the Washington Heights Branch, and Mrs. Eschelbacher, a member of the Ladies' Auxiliary, United Master Butchers of America, was taken into partnership by his father and is in charge of the store at No. 2093 Madison Avenue. Young Mr. Eschelbacher was an interested spectator at the "Ready to Eat Meats" demonstration on Monday at the meeting of the Washington Heights Branch, and bids fair to be as good a business man as his father.

LADIES' AUXILIARY DANCE.

The Leap Year Dance, celebrating the first anniversary of the inauguration of the Ladies' Auxiliary, United Master Butchers of America, in the west ballroom of the Commodore Hotel on last Monday evening, will be talked about for some time to come as a great triumph for the ladies. It is quite positive that all the members of the Auxiliary at the present time will look back with no little pride at their first birthday party, and laugh at the fears which assailed them when the idea was undertaken. And the men will think the second time before making bets with their wives as to the number of tickets that would be sold.

The guests commenced to arrive about 8:30 and the band started the music for long dances and encores, interspersed with high-class entertainment. All the talent was gratis, each performer being a friend or relative of the members. The first number on the program was operatic selections by Miss Ida Cohen, who has studied for grand opera and is a friend of Mrs. D. Van Gelder of Brooklyn. Miss Helen Schmitka, youngest daughter of Mr. and Mrs. Schmitka, both active in association work, was the next performer and imitated Edna May in "Lollipop." E. W. Jenkins, a member of the Master Butchers and well known as a songster as well as a butcher, rendered several fine selections. Little Helen Fulcher did a toe-dancing specialty with graceful poise and was unanimously classed a little doll.

Moe Loeb, state president of the Master Butchers, was called upon to make a few remarks. He complimented the ladies upon the wonderful success of their first dance, and told stories to illustrate whose fault it would have been had the affair been a failure. The president, Mrs. George Kramer, responded, expressing her delight and appreciation for the untiring efforts of each and every member toward the success of the birthday party.

When the wee small hours were approaching and the tired but happy members wended their way home the topic of conversation was the dance and plans for the next affair.

The Auxiliary takes this opportunity to thank all those who have in any way contributed to the success of the Leap Year Dance—the talent, the members of the local branches of Master Butchers, and last but certainly not least, the members.

The officers of the Auxiliary are: President, Mrs. George Kramer; first vice-president, Mrs. E. Schmelzer; second vice-president, Mrs. Philip Gerard; recording secretary, Mrs. A. Werner, Jr.; corresponding secretary, Mrs. Chas. Hembt; financial secretary, Mrs. S. Metzger; treasurer, Miss M. B. Phillips; trustees, Mrs. D. Van Gelder, Mrs. B. Nathanson, Mrs. Kechler and Mrs. Louis Goldsmith. The Ball Committee: Chairman, Mrs. George Kramer; secretary, Mrs. Chas. Hembt; treasurer, Miss M. B. Phillips; floor manager, Mrs. Fred Hirsch; assistants, Mrs. Frank P. Burck and Mrs. B. Nathanson; hostess, Mrs. A. Werner, Jr.



Lamb Splitter

THE "DICK'S" PORK and BEEF SPLITTERS

are hand forged and the material used in the manufacture of these cleavers is made of a specially prepared steel called

EDELSTAHL

These cleavers are made according to the specifications of the largest packing plants in the United States and are considered the

BEST

We have a complete stock in our New York warehouse of every cleaver used by the butcher, and your orders will have our prompt attention.

ALBERT JORDAN CO.

141-147 Fifth Avenue

NEW YORK

Sole agents for

PAUL F. DICK

ESSLINGEN, GERMANY



Market Cleaver



Beef
Splitter
Weight
11 3/4 lbs.
Blade 13"



Pork
Splitter
Weight
8 1/2 lbs.
Blade 18"



Removable,
Spring Pressure,
Bottom

Bottom removes
ham without tear-
ing skin or meat

An Improved Ham Retainer

No tearing in removing—better shape

The Automatic Aluminum Ham Retainer with movable spring pressure bottom which makes most perfect hams.

The only Ham Retainer which forces the ham out automatically when removing cover, without tearing the skin or meat.

Write now for details

A. Rispel and Company

1617 No. Winchester Ave.

Chicago, Ill.

SANITARY MEAT BUGGY



OF the six different styles of Meat Buggies we make, the No. 119, shown above, is easily the favorite. Designed for actual packing house requirements. Our full line described in detail in our No. 30 Catalogue. Write for it.

STERLING WHEELBARROW CO.

MILWAUKEE, WISCONSIN

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ENGINEERS AND ARCHITECTS
Specializing in Packing Houses, Abattoirs, Ice Making and Refrigerating Plants, Lard and Fat Rendering Plants, Oil Refineries.

136 Liberty Street

NEW YORK

NATHAN STRAUSS BALL.

The fourth annual entertainment and ball of the Nathan Strauss (Incorporated) Mutual Benefit Association was held at the Masonic Temple in Brooklyn on Tuesday evening, March 4th. The attendance was very much larger than last year, which fact is probably due to the increase in membership from 210 to 450. The very fine entertainment program of professional talent was not complete however, without one song from the popular secretary, Mr. Michael Rosenthal. After the entertainment the floor was cleared and dancing was enjoyed until long after the early hours of the morning.

The officers of the organization are:

Nathan Strauss, honorary president; Louis Strauss, honorary vice-president; Morris Pett, president; Simon Block, vice president; Miss Lillie Meier, second vice-president; Michael M. Rosenthal, secretary; Arthur S. Goldstein, financial secretary; Meyer Van Wye, treasurer; John Carlson, sergeant-at-arms. Trustees: Meyer Van Wye, Milton Schapp, William Blackman, Irving Schaap, Miss Ethel Edelblum, Miss Catherine Davey, Mr. Martin Tandler, Louis Breckheimer, Sr., Henry Marcus. Insurance Manager, Michael M. Rosenthal.

Among those present were noticed Mr. and Mrs. Nathan Strauss and daughter Helen; Mr. and Mrs. Louis Strauss, Mr. and Mrs. Meyer Van Wye, Mr. and Mrs. Morris Pett, Mr. Samuel Strauss, Mr. and Mrs. Irving M. Schaap, Mr. and Mrs. Arthur Goldstein, Mr. and Mrs. Milton Schapp, Mr. and Mrs. J. Schaap, Mr. and Mrs. Chas. Schaap, Mr. and Mrs. Rosenthal, Mr. and Mrs. Harry Mercer, Mr. and Mrs. Raymond Archer, Mr. William Blackman, Mr. and Mrs. Chas. Hage-

nauer, Mr. and Mrs. E. A. Goldstein, Mr. Robert Schaap, Mr. Maurice Gross, Mr. Henry Selzer, Miss Elsie Halsinger, Mr. Catherine Davey, Miss Ethel Edelblum, Miss Sayde Rich, Miss Lillian Spielfogel, Mr. and Mrs. Samuel Heyman, Mr. and Mrs. Simon Schwartz, Mrs. Benedict, Miss Thelma Tepper, M. Kraus. Messrs. Moe Loeb, George Kramer and Rudy Arndt joined the party after attending the meeting of Ye Olde New York Branch.

HUDSON COUNTY BUTCHERS EAT

More than 200 members of the Hudson County Master Butchers Association and their friends made merry Monday evening, March 3, at Meyers Hotel, at their annual beeksteak party. As early as seven o'clock that evening residents living on Third and Hudson streets, Hoboken, noticed the great influx of care-free and light-hearted meat dealers hastening toward the seat of hilarity. Martin Cooke, chairman of the Hudson County Meat Council, and Herman Muser, president of the Master Butchers, extended the glad hand, distributed a pocketful of cigars and a mammoth white apron to every seeker of fun.

The famous old hostelry was turned over to the butchers for the evening. Multicolored paper hats topping the heads of Jersey meat dealers bobbed hither and yon, creating fancy terpsichorean efforts to the strains of jazz melodies. German grand opera vied for applause with little bed-time stories.

The steak which had been ageing for a few weeks in the ice box of one of the local men, was served on dainty slices of buttered toast. Platter after platter was driven onto the killing floor. "Volume" was the cry! Pitcher after pitcher of well-blended fruit juices mingled with the steaks. About 11 o'clock an armistice was declared for fifteen minutes, while a score of old-time songs rang out.

Hostilities were begun a-fresh, and the Jersey men swept piping-hot platters of lamb chops before them. One lady, Miss Sadie Leinkauf, chairman of the Women's Committee for the Relief of German Children, passing the hotel and hearing the laughter and song, passed her hat and collected \$70.

The members of the committee in charge of the arrangements were F. Wure, H. W. Schmidt, W. Stubbman, Herman Muser, Martin Cooke, P. Gross and Geo. Pruter.

NEW YORK MEAT SUPPLIES.

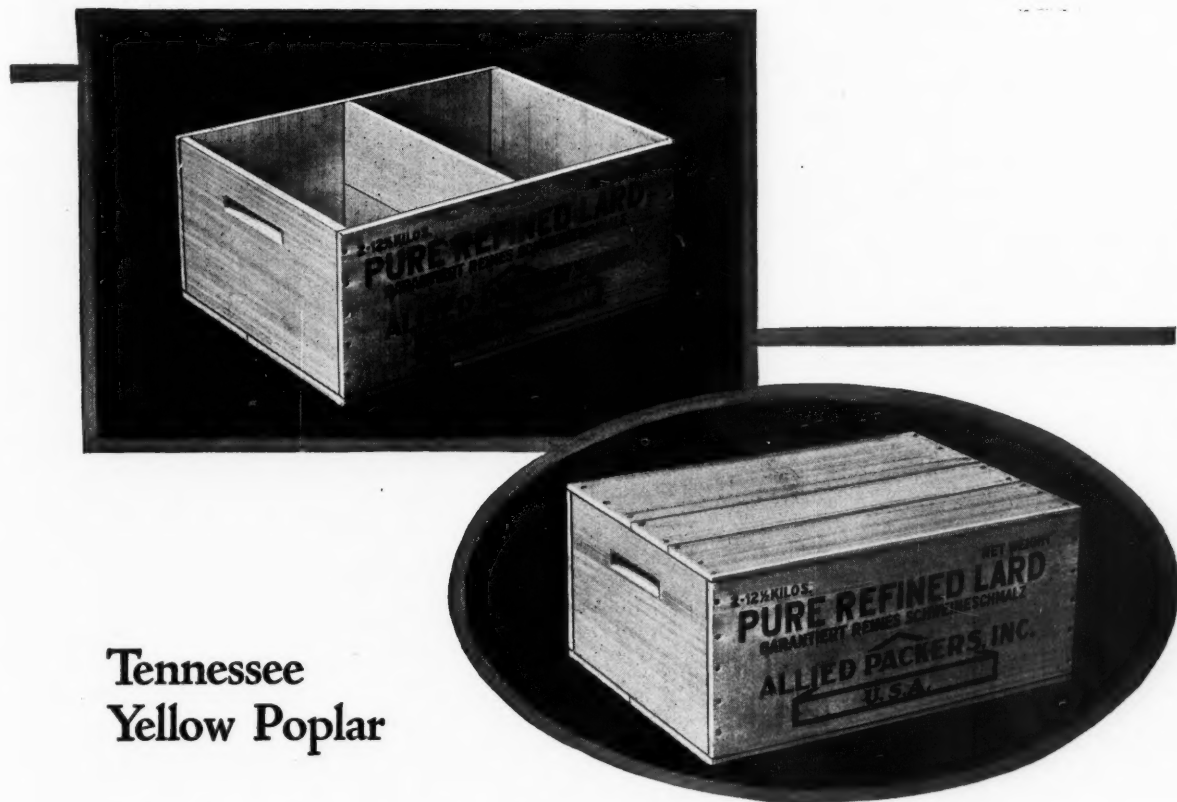
Receipts of western dressed meats and local slaughter under federal inspection for New York City, N. Y., are officially reported for the week ending March 1, 1924, with comparisons, as follows:

	Week ending Mar. 1.	Previous week.	Cor. week 1923.
Western dressed meats:			
Steers, carcasses	6,858	7,000	7,877
Cows, carcasses	1,112	1,047	1,108½
Bulls, carcasses	307	450	1,173
Veal carcasses	11,190	13,415	8,948
Hogs and pigs	50	35	4,340
Lambs, carcasses	20,363	19,308	23,336
Mutton, carcasses	4,207	5,489	8,796
Beef, cuts, lbs.	208,480	201,807	256,895
Pork, cuts, lbs.	1,430,412	1,163,519	1,415,105
Local slaughters:			
Cattle	9,673	9,808	9,978
Calves	11,867	12,575	15,136
Hogs	41,499	66,544	57,657
Sheep		43,993	34,434

PHILADELPHIA MEAT SUPPLIES.

Receipts of western dressed meats and local slaughter under city and federal inspection at Philadelphia, Pa., are officially reported as follows for the week ending March 1, 1924:

	Week ending Mar. 1.	Previous week.	Cor. week 1923.
Western dressed meats:			
Steers, carcasses	2,673	2,843	3,254
Cows, carcasses	622	650	465
Bulls, carcasses	108	251	54
Veal, carcasses	2,352	2,405	1,804
Lambs, carcasses	7,835	8,205	6,606
Mutton, carcasses	1,063	1,648	2,707
Pork, lbs.	650,456	617,525	389,422
Local slaughters:			
Cattle	2,222	2,075	2,188
Calves	2,436	2,148	2,181
Hogs	27,308	21,578	24,820
Sheep	5,917	5,135	5,622



Tennessee Yellow Poplar

The Best Wood for Hot Lard Boxes

The peculiar characteristics of genuine Tennessee Yellow Poplar make it the ideal wood for hot lard boxes. It is entirely different from all other woods and should not be confused with Popple—a northern softwood.

Odorless

Tennessee Yellow Poplar is odorless and tasteless. Because of this particular feature practically all butter exported is shipped in boxes made of yellow poplar. For butter absorbs odor just as lard does. The unanimous acceptance of yellow poplar as a lumber for butter boxes proves its exceptional value for hot lard boxes.

Strong

Although light in weight, it is exceptionally strong and is classified as a hard wood. It is entirely free from the imperfections of other box lumber.

The nail-holding power of Tennessee Yellow Poplar is well-known. The wood will not split. The box made of it is tight and will not open up.

Appearance

Its smooth texture, close grain and distinctive color give to boxes made with Yellow Poplar a bright clean appearance that reflects high quality in the product it carries.

It prints sharp and clear and so has an added advertising advantage.

Popularity

Many large packers are now using for export the hot lard boxes made from genuine Tennessee Yellow Poplar by the General Box Company. They know from experience that these boxes always are uniform in quality of workmanship and materials—that their products will arrive in good condition—untainted in any way—at low freight costs.

Write us for prices. We will be glad to quote you prices on hot lard boxes and give you exceptionally quick delivery service. Your request will have our immediate attention. Please write to our general offices at Chicago.

GENERAL BOX COMPANY

510 North Dearborn Street, Chicago, Illinois

SIXTEEN FACTORIES GIVE YOU CLOSE AT HAND SERVICE:

Bogalusa, La.
Brewton, Ala.
Brooklyn, N. Y.
Cincinnati, Ohio

Detroit, Mich.
East St. Louis, Ill.
Hattiesburg, Miss.
Houston, Tex.

Illmo, Mo.
Kansas City, Mo.
Louisville, Ky.
Nashville, Tenn.

New Orleans, La.
Pearl River, La.
Sheboygan, Mass.
Winchendon, Mass.

NEW YORK MARKET PRICES

LIVE CATTLE.

Steers, medium and light.....	8.75@ 9.75
Cows, canners and cutters.....	2.00@ 3.25
Bulls, bologna.....	4.25@ 5.75

LIVE CALVES.

Calves, veal, prime, per 100 lbs.....	16.00@16.50
Calves, veal, common to medium.....	10.50@11.00
Calves, veal, culls, per 100 lbs.....	8.00@10.00

LIVE SHEEP AND LAMBS.

Lambs, prime, 100 lbs.....	16.00@16.50
Sheep, ewes, prime, 100 lbs.....	8.00@ 8.50
Sheep, ewes, common to good, 100 lbs.....	4.50@ 7.50

LIVE HOGS.

Hogs, heavy.....	8.00@8.10
Hogs, medium.....	7.50@7.70
Hogs, 140 lbs.....	7.50@7.70
Pigs, under 70 lbs.....	6.75@7.00
Toughs.....	@6.50

DRESSED BEEF.

Choice, native, heavy.....	18 @19
Choice, native, light.....	18 @19
Native, common to fair.....	15 @17 1/4

WESTERN DRESSED BEEF.

Native steers, 600@800 lbs.....	15 @16
Native choice, yearlings, 400@600 lbs.....	18 @19
Western steers, 600@800 lbs.....	13 @16
Texas steers, 400@600 lbs.....	12 @13
Good to choice heifers.....	17 @18 1/4
Good to choice cows.....	12 @13
Common to fair cows.....	9 1/4@10 1/4
Fresh bologna bulls.....	8 1/4@8 3/4

BEEF CUTS.

	Western.	City.
No. 1 ribs.....	23 @24	23 @25
No. 2 ribs.....	@18	20 @22
No. 3 ribs.....	@14	16 @19
No. 1 loins.....	@26	31 @34
No. 2 loins.....	@20	27 @30
No. 3 loins.....	@13	23 @26
No. 1 hinds and ribs.....	26 @28	20 1/2@25
No. 2 hinds and ribs.....	23 @24	17 @20
No. 3 hinds and ribs.....	19 @20	15 @16
No. 1 rounds.....	@15	14 @15
No. 2 rounds.....	@12	14 @13
No. 3 rounds.....	@9	@12
No. 1 chucks.....	@13	13 @14
No. 2 chucks.....	@11	12 @13
No. 3 chucks.....	@8	10 @11
Bolognas.....	@6	9 1/4@10 1/4
Rolls, reg., 6@8 lbs. avg.....	22 @23	
Rolls, reg., 4@6 lbs. avg.....	17 @18	
Tenderloins, 4@5 lbs. avg.....	60 @70	
Tenderloins, 5@6 lbs. avg.....	80 @90	
Shoulder clods.....	10 @11	

DRESSED CALVES.

Prime.....	23 @24
Choice.....	21 @22
Good.....	19 @21
Medium.....	16 @18
Common.....	14 @15

DRESSED HOGS.

Hogs, heavy.....	@11 1/4
Hogs, 180 lbs.....	@10 3/4
Hogs, 160 lbs.....	@11 1/4
Hogs, 140 lbs.....	@11 1/4
Pigs, 80 lbs.....	@11 1/4

DRESSED SHEEP AND LAMBS.

Lambs, choice spring.....	28 @29
Lambs, poor grade.....	22 @26
Sheep, choice.....	18 @19
Sheep, medium to good.....	16 @18
Sheep, culls.....	10 @11

SMOKED MEATS.

Hams, 8@10 lbs. avg.....	18 @18 1/4
Hams, 10@12 lbs. avg.....	18 @18 1/4
Hams, 12@14 lbs. avg.....	18 @18 1/4
Picnics, 4@6 lbs. avg.....	11 1/4@12
Picnics, 6@8 lbs. avg.....	11 1/4@12
Rollettes, 6@8 lbs. avg.....	13 @14
Beef tongue, light.....	30 @34
Beef tongue, heavy.....	35 @40
Bacon, boneless, Western.....	17 @18
Bacon, boneless, city.....	15 @16
Pickled bellies, 10@12 lbs. avg.....	13 @14

FRESH PORK CUTS.

Fresh pork loins, Western, 10-12 lbs. avg.....	15 @16
Fresh pork tenderloins.....	@50
Frozen pork loins, 10-12 lbs. avg.....	13 @14
Frozen pork tenderloins.....	40 @45
Shoulders, city, 10@12 lbs. avg.....	11 @12
Shoulders, Western, 10@12 lbs. avg.....	10 @11
Butts, boneless, Western.....	15 @16
Butts, regular, Western.....	14 @15
Fresh hams, city, 8@10 lbs. avg.....	19 @20
Fresh hams, Western, 10@12 lbs. avg.....	17 @18
Fresh picnic hams, Western, 6@8 lbs. avg.....	10 @11
Extra lean pork trimmings.....	12 @13
Regular pork trimmings, 50% lean.....	9 @10
Fresh spare ribs.....	10 @11
Raw leaf lard.....	13 @14

BONES, HOOFS AND HORNS.

Round shin bones, avg. 48 to 50 lbs., per 100 pcs.....	@150.00
Flat shin bones, avg. 40 to 45 lbs., per 100 pcs.....	90.00@100.00
Black hoofs, per ton.....	40.00@ 50.00
Striped hoofs, per ton.....	40.00@ 50.00
White hoofs, per ton.....	105.00@115.00
Thigh bones, avg. 85 to 90 lbs., per 100 pcs.....	@140.00
Horns, avg. 7 1/4 oz. and over, No. 1s.....	300.00@325.00
Horns, avg. 7 1/4 oz. and over, No. 2s.....	250.00@275.00
Horns, avg. 7 1/4 oz. and over, No. 3s.....	200.00@225.00

FANCY MEATS.

Fresh steer tongues, untrimmed.....	@30c a pound
Fresh steer tongues, L. C. trim'd.....	@35c a pound
Calves, heads, scalded.....	@65c a piece
Sweetbreads, veal.....	@75c a pair
Sweetbreads, beef.....	@60c a pound
Beef kidneys.....	@16c a pound
Mutton kidneys.....	@8c each
Livers, beef.....	@25c a pound
Oxtails.....	@16c each
Hearts, beef.....	@7c a pound
Beef hanging tenders.....	@20c a pound
Lamb fries.....	@10c a pair

BUTCHER'S FAT.

Shop fat.....	@ 2 1/4
Breast fat.....	@ 4
Edible suet.....	@ 5 1/4
Cond. suet.....	@ 4 1/4
Bones.....	@25

SPICES.

	Whole.	Ground.
Pepper, Sing., white.....	15 18	14 14 1/2
Pepper, Sing., black.....	11 1/2 14 1/2	16 20
Pepper, red.....	16 20	8 9
Allspice.....	12 16	10 13 1/4
Cinnamon.....	12 16	34 30
Coriander.....	10 13 1/4	21 24
Cloves.....	21 24	66 71
Ginger.....	21 24	
Mace.....	66 71	

CURING MATERIALS.

In lots of less than 25 bbls.:	Bbls.	per lb.
Double refined saltpetre, granulated.....	6% 6%	
Double refined saltpetre, small crystals.....	7% 7%	
Double refined nitrate soda, granulated.....	4 1/4 4 1/4	
Double refined nitrate soda, crystals.....	5 1/4 5 1/4	
In 25 barrel lots:		
Double refined saltpetre, granulated.....	6% 6 1/4	
Double refined saltpetre, small crystals.....	7% 7 1/4	
Double refined nitrate soda, granulated.....	4 1/4 4 1/4	
Double refined nitrate soda, crystals.....	5 1/4 5	
Carload lots:		
Double refined nitrate of soda, granulated.....	4 1/4 4 1/4	
Double refined nitrate of soda, crystals.....	5 1/4 5	

GREEN CALFSKINS.

	5-9	10 1/4-12 1/4	12 1/4-14	14-18	18 up.
Prime No. 1 veals.....	23 2.70	2.95	3.20	4.05	
Prime No. 2 veals.....	21 2.50	2.70	2.95	3.80	
Buttermilk No. 1.....	20 2.35	2.60	2.85	.....
Buttermilk No. 2.....	18 2.15	2.35	2.60	.....
Branded, grubby.....	15 1.75	1.95	2.20	2.60	
No. 3.....	13	At value			

DRESSED POULTRY.

FRESH KILLED.

Fowls—Fresh—dry packed, milk fed—12 to box:	
Western, 60 to 65 lbs. to dozen, lb.....	30 @31
Western, 48 to 54 lb. to dozen, lb.....	30 @32
Western, 43 to 47 lbs. to dozen, lb.....	20 @31
Western, 36 to 42 lbs. to dozen, lb.....	26 @30
Western, 30 to 35 lbs. to dozen, lb.....	26 @27
Fowls—Fresh—dry packed, corn fed—12 to box:	
Western, 60 to 65 lbs. to dozen, lb.....	28 @30
Western, 48 to 54 lbs. to dozen, lb.....	28 @30

Western, 43 to 47 lbs. to dozen, lb.....	27 @29
Western, 36 to 42 lbs. to dozen, lb.....	26 @28
Western, 30 to 35 lbs. to dozen, lb.....	24 @26

Fowls—Fresh—dry packed, corn fed—barrels:

Western, dry packed, 5 lbs. and over, lb.....	27 @28
Western, dry packed, 4 1/2 lbs. each, lb.....	27 @29
Western, dry packed, 3 1/2 lbs. each, lb.....	25 @27
Western, dry packed, boxes, 3 lbs. and under.....	23 @25

Old Cocks—dry packed—boxes or bbls.

Western, dry pickled, boxes.....	18 @21
Western, scalded, bbls.....	17 @20

Ducks—

Western, fancy, boxes.....	27 @28
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Squabs—

White, 12 lbs. to dozen, per dozen.....	10.00@11.00
White, 10 lbs. to dozen, per dozen.....	8.50@ 9.00
Culls, per doz.....	1.00@ 2.00

LIVE POULTRY.

Broilers, small, via express.....	60 @65
Old roosters, via freight.....	17 @32
Ducks, via express.....	31 @32
Turkeys, via express.....	25 @35
Geese, via express.....	20 @21
Pigeons, per pair, via freight or express.....	65 @65
Guineas, per pair, via freight or express.....	70 @70

BUTTER.

Creamery, extra (92 score).....	@48 1/4
Creamery firsts.....	47 1/4@48
Creamery, seconds.....	45 @40 1/4
Creamery, lower grades.....	43 1/2@44 1/4

EGGS.

Fresh gathered, extras, per doz.....	29 @30 1/4
Fresh gathered, extra firsts.....	28 @28 1/4
Fresh gathered, firsts.....	27 @27 1/4
Fresh gathered, checks, fair to choice, dry.....	23 @23 1/4

FERTILIZER MATERIALS.

BASIS NEW YORK DELIVERY.

Ammoniates.	
Ammonium sulphate, bulk, f. o. b works, per 100 lbs.....	2.05@ 3.00
Ammonium sulphate, double bags, per 100 lbs., f. a. s., New York.....	@ 2.95
Blood, dried, 15-16% per unit.....	@ 3.75
Fish scrap, dried, 11% ammonia, 15% B. P. L., bulk, f. o. b. fish factory.....	nominal
Fish guano, foreign, 13@14% ammonia, 10% B. P. L.....	4.65 and 10c
Fish scrap, acidulated, 6% ammonia, 3% A. P. A., f. o. b. fish factory.....	3.75 and 50c
Soda Nitrate, in bags, 100 lbs., spot.....	@ 2.53
Soda nitrate, in bags, futures.....	2.53@ 2.56
Tankage, ground, 10% ammonia, 15% B. P. L., bulk.....	3.25 and 10c
Tankage, unground, 9-10% ammonia.....	3.00 and 10c
Phosphates.	
Bone meal, steamed, 3 and 50 bags per ton.....	@32.00
Bone meal, raw, 4 1/2 and 50 bags per ton.....	@34.00
Acid phosphate, bulk, f. o. b. Balt., per ton, 18%.....	@ 8.00
Potash.	
Kalnit, 12.4%, bulk, per ton.....	@ 7.22
Manure salt, 20% bulk, per ton.....	@10.26
Muriate in bags, basis 80% per ton.....	@33.00
Sulphate, in bags, basis 90%, per ton.....	@44.00

BUTTER AT FOUR MARKETS.

Wholesale prices of 92 score butter at Chicago, New York, Boston and Philadelphia for the week ending Feb. 28, 1924:

	Chicago	New York	Boston	Philadelphia
February.....	22 23 25 26 27 28	48 1/2 49 1/2 49 1/2 49 1/2 49 1/2	51 1/2 51 1/2 51 1/2 51 1/2 51 1/2	51 50 50 50 50 40
Chicago.....	Holiday	48 1/2 49 1/2 49 1/2 49 1/2 49 1/2	Holiday	Holiday
New York.....	Holiday	50 49 1/2 49 1/2 49 1/2 49 1/2	Holiday	Holiday
Boston.....	Holiday	51 1/2 51 1/2 51 1/2 51 1/2 51 1/2	Holiday	Holiday
Philadelphia.....	Holiday	51 50 50 50 50 40	Holiday	Holiday

Wholesale prices of carlot—fresh centralized butter—90 score at Chicago:

48 1/2 40 48 1/2 48 1/2 47 1/2

Receipts of butter by cities (tubs):

	This week.	Last week.	Last year.	—Since Jan. 1—
Chicago.....	52,880	39,121	42,711	478,270
New York.....	47,763	36,750	47,126	437,934
Boston.....	19,674	15,130	13,475	151,429
Philadelphia.....	18,052	12,801	13,774	140,180
Total.....	138,378	103,802	117,086	1,207,822

Cold storage movement (lbs.)

	Into storage.	Out of storage.	On hand Feb. 28, 1923.	Cor. day of 1924.
Chicago.....	50,380	68,674	850,646	2,108,225
New York.....	213,986	79,829	2,757,274	1,715,458
Boston.....	45,984	31,528	1,041,356	1,059,337
Philadelphia.....	9,000	7,550	496,505	413,847
Total.....	319,350	187,578	5,245,781	5,296,865

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